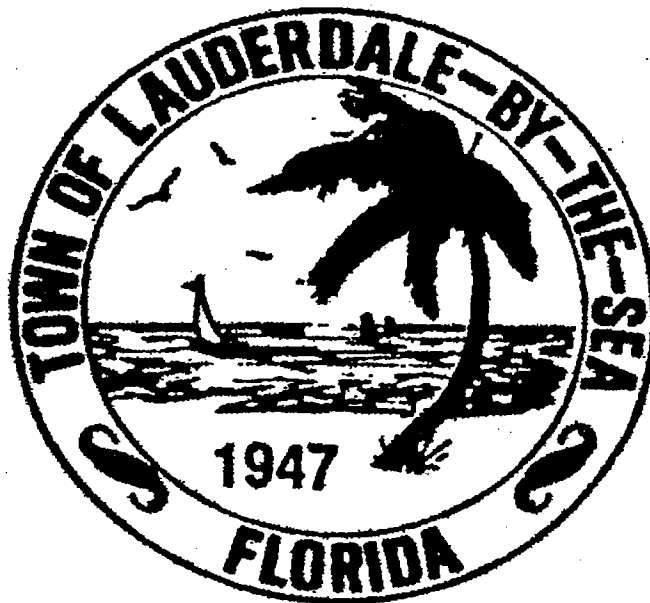


Town of Lauderdale-By-The-Sea

Adopted Annual Budget



Fiscal Year 2005/2006

October 01, 2005 – September 30, 2006

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Lauderdale By The Sea
Florida**

For the Fiscal Year Beginning

October 1, 2004

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town Of Lauderdale By The Sea, Florida for the Annual Budget beginning October 1, 2004. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Town of

LAUDERDALE-BY-THE-SEA

4501 Ocean Drive, Lauderdale-by-the-Sea, Florida 33308-3610

Telephone: (954) 776-0576 • Fax: (954) 776-1857

OFFICE OF THE
TOWN MANAGER

Date: July 19, 2005

Mayor Oliver Parker
Vice Mayor Ed Kennedy
Mayor Pro Tem Charles Clark
Commissioner David Wessels
Commissioner John Yanni

Honorable Mayor and Commissioners:

In accordance with Article V, Section 5.5 (7) of the Town of Lauderdale-By-The-Sea Charter, I am herewith submitting for your consideration the Town Manager's Annual Budget Proposal for the Fiscal Year commencing October 1, 2005.

The budget proposal before you represents the budgetary policy direction expressed to me by the Town Commission throughout the year. As I committed nearly ten years ago, we are striving each year to improve our budgetary process so that the Commission and residents will be fully informed as to the financial condition of the Town.

Budget Format

This year's budget document incorporates more of the suggestions of the Government Finance Officers Association (GFOA). For Fiscal Years 1997-1998, 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004, and 2004-2005; the Town received the Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation. Though our ratings have become stronger in all categories over the years, we are striving to improve in performance measurement. Extensive management reporting and productivity evaluation is time consuming. It is difficult for a very small number of employees to devote considerable time to meaningful reporting, but we are trying.

COMMISSION AND MANAGEMENT FINANCIAL POLICIES AND PRIORITIES

Management continues to do its best to responsibly manage the Town's resources. As reflected in the Town's budget report ending in June, the Town had expended 62.48% of its FY04/05 budget at the point in the year when expenditures should have been 75%. Each of the six Commissions I have served has charged me with the responsibility of effectively managing the Town's resources and improving upon our financial condition. We continue to closely monitor spending, implement new management strategies, and recommend new policy initiatives. Careful budget

monitoring and management practices have significantly improved the Town's overall budgetary position.

Our organization-wide financial and programmatic policies and goals have been clear for the past nine years. The administration has worked incrementally to build the financial strength of the Town; increase our tax base through annexation and controlled redevelopment; develop non-ad valorem and user-based revenue sources; hold the line on property taxes; build the Town's financial reserves through proper budgeting strategies; decrease the general operating budget's reliance on parking revenues; decrease the sewer system's reliance on the General Fund; build contemporary administrative, financial, and budgetary systems from the ground up; and incur responsible debt through professional debt administration. We have accomplished much, but must continue in our pursuit to constantly improve.

Our Fund Balance/Carryforward Policy continues to be one of using the year-end carryforward to fund 1) the creation and subsequent increases to the Emergency Reserve and 2) to provide much-needed capital improvements and infrastructure (including debt). The carryforward is not budgeted for general operating expenses. In fiscal year 2005-2006, the fund balance pertaining to the governmental fund will be reviewed in anticipation of paying down the promissory note borrowed for capital improvements to remain within the 10% debt limit set forth by administrative policy.

Available Resources

Prior to FY95/96, the year-end Fund Balance was used for unanticipated expenditures as well as capital expenditures. In FY94/95, due to a number of unbudgeted expenditures in salaries, operating expenses, and capital acquisitions; the Fund Balance was drawn upon very heavily. Because there were no overall appropriated contingency accounts, emergency reserves, enterprise funds or capital improvement program accounts; this led to inadequately controlled expenditures from the Fund Balance.

In FY95/96, the Town began budgeting adequate reserves. Over the past few years, these policies have eliminated the Town's dependence on the year-end Fund Balance. The Town Commission created and maintains 1) an appropriated contingency account for annual operating contingencies, 2) an unappropriated Emergency Reserve account for major unanticipated emergencies, 3) a Capital Improvement Program (CIP) fund for capital reinvestment, acquisition, and infrastructure, 4) a Parking Revenue Improvement Fund (PRIF) to fund parking systems operations and parking improvements, 5) a Vehicle/Equipment Replacement account to properly plan for the replacement of vehicles and major equipment purchases, 6) a Sanitary Sewer Enterprise Fund for repairs and replacement to the Town's aging sanitary sewers, and 7) a Stormwater Utility Fund to provide for the Town's future stormwater sewer and drainage needs. For next fiscal year we are recommending the creation of a height-referendum litigation contingency account to help protect against potential challenges to the upcoming townwide four-story height referendum, should it pass.

Status of Available Reserve/Contingencies/Project Funds

Emergency Reserve

FY95/96 Emergency Reserve (1st year) \$308,360

FY04/05 Emergency Reserve (6/30/05) \$2,061,967

General Fund Balance

FY04/05 Fund Balance (Projected 6/30/05) \$580,886

CIP/PRIF/Sewer/Stormwater/Contingencies/Reserves 6/30/05)

FY04/05 Capital Improvement Fund (Undesignated) \$3,408,255

FY04/05 Sanitary Sewer Enterprise Fund (Undesignated) \$971,463

FY04/05 Parking Revenue Improvement Fund (Undesignated) \$0

FY04/05 Stormwater Utility Account \$216,139

FY05/06 Appropriated Contingencies \$193,6536

FY04/05 Vehicle/Equipment Replacement Account \$206,848

FY05/06 Height Referendum Litigation Contingency Account \$700,000

Total Available Reserve/Contingency/Project Funds

FY94/95 Fund Balance (Reserve/Contingency/Project Funds) \$299,991

FY04/05 Available Reserve/Contingency/Project Funds (Projected) \$5,696,358

Of particular importance is the impact of the Town Commission's policies on total available reserve/projected funds. As you can see from the table above, the Town had \$299,991 available for emergencies, contingencies, and capital projects at the end of fiscal year 1994/95; whereas, in fiscal year 2004/05 there was \$5,696,358 available.

FY04/05 BUDGET – THIS YEAR

Accomplishments – Attaining Our Financial and Budgetary Goals and Objectives

I believe the Town Commission can be proud of the number of projects that are underway and your numerous accomplishments over the past fiscal year, some of which are complete, and others will be completed before the end of this fiscal year.

- We completed design and bidding of a \$2.5 million sewer system for Terra Mar Island and Sunset Lane. Construction is scheduled to start this September.

- We negotiated and executed an agreement with the City of Pompano Beach for sanitary sewers in the entire North Beach area of Town.
- We submitted a bill to the State Legislature and received a \$600,000 appropriation to assist in the construction of sewers and drainage throughout the North Beach area.
- We prepared for and completed much of the work for burying all utility lines on A-1-A in the North Beach area. FPL, Bellsouth and Comcast have removed all equipment and disconnected all service lines. As weather permits, the lines and poles are ready for removal and the job will be completed by the end of this fiscal year.
- We continued the testing, televising, and repairing of leaks in our aging sanitary sewer system to reduce infiltration and inflow and initiated preliminary discussions with the City of Pompano Beach for renewal of our 30-year-old Master Sewer Agreement in the South part of Town.
- We continued conducting meetings with the Lauderdale-By-The-Sea Volunteer Fire Department, Inc., and the Broward Sheriff's Office to develop and implement a townwide Fire Rescue delivery service. The current service consolidates the Fire Rescue Service under the Broward Sheriff's Office. Though we signed a multi-year agreement to commence townwide services October 1, 2004, the Commission has requested additional evaluation of Fire Rescue options, which is currently underway.
- We designed and began construction on the Beach Portal projects for beach entryways at Pine, Washingtonia, Hibiscus, and Datura Avenues, and designed the Beach Pavilion at Commercial Boulevard.
- We successfully implemented the fourth year of a fifteen-year agreement with the Broward Sheriff's Office for police services.
- We continued our implementation of the comprehensive Code Compliance policy adopted by the Town Commission six years ago utilizing our Zoning Administrator and Code Compliance Officers.
- We completed the final staff review and draft of the Unified Land Development Code for Town Commission consideration.
- We purchased property for a new parking facility on Bougainvillea Drive for \$1.1 million.
- We finished the final draft of a Comprehensive Purchasing Manual that will soon be ready for Town Commission approval.
- We successfully implemented our sixth full year of senior recreational programming by operating the Town's first-ever Senior Activity Center.

- We were approved for another grant, our sixth year, for the Community Development Block Grant (CDBG) to assist in the funding of the Senior Activity Center.
- We were approved for another grant from the Broward Beautiful Green Shade Grant program for tree canopy.
- We improved our Capital Improvement Program (CIP), expanding upon our five-year project recommendations, refining our project costs, estimates, improving our CIP policy objectives, and undertaking numerous new projects. The Commission approved projects totaling over \$80 million.
- We engaged a financial and planning consultant, Goodkin and Associates, who completed an Economic Feasibility Study that was reviewed by the Master Plan Steering Committee and the Town Commission.
- We implemented our fourth year of an agreement with Craven Thompson for Town engineering services to improve our ability to speed up implementation of our infrastructure programs and beautification efforts.
- We continue to review, modify, and implement plans with the Florida Department of Transportation for projects to improve State Road A1A including the installation of custom lighting in North Beach and a \$500,000 grant for landscaping improvements.
- We received our eighth award from the Government Finance Officers Association of the United States and Canada, for "Excellence in Financial Reporting" for the Town's Comprehensive Annual Financial Report.
- We prepared and presented the Town's ninth Comprehensive Annual Financial Report (CAFR), which we have submitted to GFOA in hopes of again receiving the Award for Excellence in Finance Reporting.
- We completed and presented (tonight) our ninth comprehensive Annual Operating Budget for FY05/06, well in advance of State deadlines, and will submit it to the GFOA in hopes of again receiving the Award for Distinguished Budget Presentation.
- We continued to monitor and improve the Town's insurance coverage's and participated in the Florida League of Cities premium credit programs. This led to a savings of \$16,242 in the current fiscal year. Since entering the Town in the Premium Credit Program in FY96/97, the Town has saved \$266,556.
- We executed a new consolidated townwide agreement with Waste Management for solid waste collection and disposal creating bulk pickup in the South part of Town.
- We negotiated and executed a new beach-cleaning contract with Beachraker.
- We continue to review and improve upon our financial management and investment strategies initiated in FY96/97.

- We held the Town's ad valorem millage rate increase to 4.7, the tenth lowest in Broward County. The Town's ad valorem millage rate in Fiscal Year 1995/1996 was 4.9043, higher than any year in the past 10 years.
- Through annexation and infrastructure/beautification improvements, we increased the Town's total property valuation from \$270,481,288 in FY96/97 to \$1,728,223,953 in FY2005/2006. This represents an increase in total valuation since FY96/97 of approximately 538%.
- We improved our rating to Class 8 in the Community Rating System program, a Federal Emergency Management Agency (FEMA) program that provides a 10% savings to our residents on their Flood Insurance policies.
- We successfully operated and entered into an agreement for our fourth year of the Pelicanhopper bus with the Broward County Department of Mass Transit.
- We entered into our first interlocal agreement with Broward County Water Management Division for waterway maintenance services.
- We entered into another agreement with the Florida Department of Agriculture for our second urban forestry grant.

The above list is not intended to be comprehensive, but rather to indicate projects that were undertaken and accomplishments in addition to the day-to-day operational responsibilities of the Town Commission and Town staff. Routine tasks, which comprise most of our workload, are ongoing.

Expenditures/Revenues Impacting the Budget During FY04/05

Our analysis of FY04/05 actual expenditures indicates several items that significantly impacted the budget during the current year.

Operating-Related Expenditures

- | | |
|--|-------------|
| ▪ Transfer to Parking Fund | \$168,053 |
| ▪ Transfer to Capital Improvement Program | \$1,267,222 |
| ▪ Transfer to Sanitary Sewer Enterprise Fund | \$188,943 |

Capital Related Expenditures

- | | |
|---------------------------------------|----------|
| ▪ Transfer to Stormwater Utility Fund | \$96,649 |
|---------------------------------------|----------|

Revenues

- | | |
|--------------------------|----------|
| ▪ Interest Earnings – up | \$63,071 |
| ▪ Property Taxes – up | \$48,325 |

▪ Parking Meters – down	\$15,004
▪ Parking Fines – down	\$82,900
▪ Utility Tax – down	\$55,142
▪ Franchise Fees – down	\$29,586

FY05/06 BALANCED BUDGET – NEXT YEAR

Next year's budget proposal and tax rates are based upon my previous discussions with and direction of the Town Commission, FY04/05 year-end budget projections based on our best available financial data to date, recommendations from staff, and administrative review. The budget is balanced pursuant to the laws of the State of Florida.

The Town Manager's total proposed FY2005/2006 General Fund budget, including operating expenditures and budgeted transfers, total \$14,147,955. This represents an increase of \$1,921,316 or approximately 15.70% more than the FY04/05 amended budget. In order to fund the budget, all revenue sources have been reviewed. The budget proposal includes an increase of .29 in the ad valorem millage rate. This equates to an operating millage rate for FY2005/2006 of 4.99. The gross taxable value for FY2005/2006 is \$1,728,223,953 – an increase of approximately 16.63% over the current year. The All-Funds budget totals \$25,237,352.

Major Policy Initiatives, Financial and Budgetary Goals and Objectives for FY05/06 To Meet Our Mission

The following are brief summaries of my recommendations concerning major policy initiatives, goals and objectives that should be established or carried out in the coming fiscal year(s) to meet our mission. Though many of these policies have been set by the current or former Town Commission(s), others will be addressed at individual Town Commission meetings where these topics will be considered.

Budget Considerations

As we approached this year's Budget Proposal, there were several things having major impact on the budget.

Height Referendum

The most pressing issue in next year's budget, and the issue with possibly huge financial ramifications, is the potential litigation resulting from an initiative to impose a townwide, four-story height limit on areas of the Town that currently are zoned to allow fifteen-story buildings. The Town Attorney and staff's analysis of this referendum requires that the Town take the following precautionary action:

1. Budget \$100,000 in legal costs
2. Budget \$75,000 for an educational program concerning the height referendum

3. Budget \$700,000 in a Litigation Contingency Account for possible claims resulting from passage of the proposed referendum
4. Postpone all new capital projects, pushing them into FY2006-2007
5. Increase ad valorem taxes .11 mills to pay for the budget costs (\$175,000)

There is a possibility that compromise legislation may be adopted that will obviate the need for the above measures by the end of next fiscal year. Unfortunately, the outcome is unknown, and it is important the Town begins preparations for possible passage of the referendum as currently proposed.

Annexation Transition

The successful annexation of the Intracoastal Beach Area has had an enormously positive affect on the Town's budget. It has also required that the Town continue to budget for increases in improvements to the residents of that area that were promised in our annexation agreement with them. Two primary improvements that impact the budget are 1) the North Beach Area's requirement that the Town bury utility cables and 2) the Town design, permit, and construct sanitary sewers and drainage throughout the Area where needed. The South Beach Civic Association, as the Area's representative board, requested capital improvements including burying of all overhead wiring along A1A, sewers and drainage and neighborhood beautification projects. The total costs will exceed \$10 million.

Fire Rescue Service Delivery

At the request of the South Beach Civic Association, we reviewed our options to reduce the cost of Fire Rescue Services in the North part of Town. For fiscal year 05/06, we have negotiated agreements with the Broward Sheriff's Office and the Volunteer Fire Department to provide a townwide, consolidated Fire Service. The new service provides one uniform service, townwide, at a reduced cost. As of October 1, 2004, Fire and Fire Rescue Services are provided townwide by the Broward Sheriff's Office and the Volunteer Fire Department. However, the Town Commission requested staff to review the Town's Fire Rescue options again, and see if a better, less expensive option is possible. We will continue to review this in FY2005/2006.

Capital Improvements

For ten years I have stated at every opportunity that the Town must commit extra funds to pay for its deteriorating infrastructure and for beautification. Because our resources were limited, we approached this on a pay-as-you-go basis. Most of the available money has been spent on repairs and major overhauls to the Town's sanitary sewer system. The Town's needs are critical, and this seems to be largely acknowledged by most Town residents.

The Town Commission has continually prodded staff to find ways to address our capital needs more quickly. Our response has been 1) restructuring of the Town's ailing financial base; 2) successfully annexing the Sea Ranch Condominiums; 3) successfully annexing the Intracoastal Beach Area; 4) engaging an engineering firm and Town Engineer, Craven and Thompson to assist the Town Planner in quickly undertaking project design, preparation, and administration; 5) developing an \$80 million capital

improvement program; 6) borrowing and subsequently restructuring \$10 million on a ten-year bank loan in Fiscal Year 2001-2002, and 7) completing numerous projects in the past three fiscal year. The annexations were successful, the Town's financial picture is excellent, the Town Engineer was engaged, the \$10 million was borrowed and restructured, and the impact has been tremendous in being able to undertake and complete so many projects in a few years. Our previous recommendation remains the same, and the staff recommendation will continue to provide an infusion of funds to continue to quickly pay for our capital improvement, beautification, and infrastructure needs. The annual loan payment is approximately \$1.7 million.

Code Enforcement

The Town Commission expressed its desire for us to improve upon our code enforcement efforts five years ago. In response, I prepared a comprehensive code enforcement policy recommendation that was adopted by the Town Commission. This year the Department of Development Services and the Town Attorney completed an exhaustive, albeit cumbersome review of the Code. The Commission will begin reviewing the draft Unified Land Development Code before the end of this fiscal year. During FY 05/06 we will continue with the process and will be bringing you more ordinances in the future. The community has requested stricter code enforcement, and they deserve our best efforts.

Redevelopment

In conjunction with the appointment of a Master Plan Steering Committee, the Town continues to pursue the development of a Master Plan. As directed by the Commission, the Master Plan Steering Committee submitted a Master Plan prepared by Peter Smith, Inc., for the Commission's consideration. After several reviews and joint meetings, the Town Commission approved the Master Plan.

The Master Plan focuses on various improvements securing and promoting the public welfare of the citizens and residents of the Town. The Plan takes into consideration such issues as drainage, traffic control, the viability of the downtown business district, plans for ensuring the continued success of the hospitality trade, redevelopment within the Town, transportation, and provisions for improvements to the Town's infrastructure.

In FY 2004-2005, the Commission moved forward by preparing and scheduling a variety of improvements listed in the Master Plan. Specific improvements being targeted are "gateway" entrance-into-town features; the redesigning of El Mar Drive to address pedestrian safety, drainage, and underground utilities; townwide swale maintenance and reconfiguration to address proper drainage; and, the completion of a unified land development plan.

Additionally, in FY2004-2005, the Town Commission undertook an Economic Feasibility Study by Goodkin and Associates. This study, too, was reviewed by the Master Plan Steering Committee and submitted to the Commission. The findings, which encourage the redevelopment of Commercial Boulevard and El Mar Drive as a local entertainment destination, serve as a catalyst and guideline for Town redevelopment efforts.

The Town is moving strongly into high-quality redevelopment. Improved infrastructure, updated zoning protection, new buildings with improved architecture, increased beautification, a healthy and economically viable business district all contribute to a healthy municipality. When done properly, the Town residents' taxes will remain low and services high. If there is no redevelopment, the alternative will be higher taxes and reduced quality of life.

Administrative Reforms and Financial and Budgetary Policy Development

As you know, my recommendations for the past nine and one half years have been geared to improving the financial and administrative systems of the Town within our limited staffing capabilities. Our ongoing policies to that end are to improve our economic redevelopment; increase user-based fees; increase grant acquisitions; critique all status quo systems and operations; expand our tax base through annexation; recover operational and administrative costs where possible; and build reserves for emergencies, capital improvements, parking improvements, sewer renewal and replacement, and fleet management. Our staff resources are carefully evaluated annually in line with future requirements. Two key components to systems reform are the continued development of modern procurement policies and practices and development of contemporary human resources policies designed for small municipalities. A new purchasing manual is near completion and will soon be submitted to the Commission. We have also recommended debt and are conducting professional debt administration.

Prior Budgetary Policy Initiatives

Though we have made significant strides in our policy goals in the current fiscal year, we remain focused on improvements in the areas identified in prior budgets. This budget proposal reflects our previous commitment to public safety.

FY05/06 EMERGENCY RESERVE

The Town Commission and I concurred that the Town should maintain an adequate Emergency Reserve in the event of a major catastrophe or other emergency. Financial institutions regularly expect 5% of municipalities' operating budgets to be held in reserve. We exceeded our initial two-year target date by covering in our first year the uninsured liability on our property as well as reserving two months of operating expenses in the event of a major catastrophe.

In FY1997/1998, I recommended that we increase the reserve to cover the uninsured liability on our buildings (\$61,700) plus three months operating expense (\$986,755) and increase the Emergency Reserve to \$1,000,000. Though, in my opinion, that was more than was necessary for the Reserve, a small, oceanside town (see pg. VII) is more vulnerable to major catastrophes.

Since the time of my original recommendation, we have successfully annexed a larger area than previously comprised the old Town. Additionally, our commitment to capital improvements and infrastructure has profoundly increased our capital liabilities. For these reasons, I believe the projected \$2,061,967 is sufficient to provide for the Town's

emergency needs. I am recommending that we maintain an Emergency Reserve at its current level. This may seem like an excessive reserve. Remember, however, that if the Town is ever hit by a major hurricane tidal surge, it will devastate the entire Town. A larger coastal community, such as Fort Lauderdale, would experience a much smaller impact to their entire city.

The Town is in business to provide needed services and infrastructure for our citizens. As a general rule, if a city's reserves are sufficient, its services are satisfactory to the residents, and its infrastructure needs are being met; then budgetary surplus should be returned to the taxpayers in the form of tax relief. I believe our Emergency Reserves are adequate, our services must continue to improve, and our capital project and infrastructure needs remain critical. It is crucial that we prepare for possible claims resulting from the townwide four-story height limit referendum. Additionally, we have one of the lowest millages in Broward County.

New Expenditures That Will Impact the FY05/06 Budget

Our analysis of proposed FY05/6 expenditures indicates several items that will impact the budget during the coming fiscal year.

Our repairs to the sanitary sewers seem to have reduced our inflow problems and stabilized our sewer charges. We anticipate maintaining the same sewer charges for FY05/06. We have experienced a greater reduction in inflow as we continue repair and maintenance of the sanitary sewer system in our Sanitary Sewer Enterprise Fund. It is difficult to anticipate the actual experience for the coming year.

Though we have improved our financial base and reserves, the spending of substantial funds for major infrastructure and beautification that began two fiscal years ago must continue for fiscal year 2005/2006 and beyond. You, no doubt, noted that our total available reserves/contingencies/project funds in the coming fiscal year have increased in FY05/06. The expenditure that most greatly impacts next year's budget will be our continued investment in capital improvements and the possible height referendum.

Ongoing annual operating costs that will impact next year's or future year's budget attendant to our capital improvements and infrastructure are:

- Town Entrance Upgrades: Maintenance of planting beds around upgrades (\$2,500).
- Electric service for lighting (\$600.00).
- Palm Avenue Portal: Landscape Maintenance (\$6,000).
- Seagrape Drive Beautification: Landscape Maintenance (\$4,000).
- Washingtonian Beach Park: Landscape Maintenance (\$1,500).
- Commercial Boulevard Improvements: Landscape Maintenance (\$7,000)
- Municipal Park: Landscape Maintenance (\$15,000)

The Town Commission's budgetary policy is to give cost-of-living adjustments (COLA) to all management and nonunion employees, effective the first full pay period, tied to the annual Broward inflation index projections available by October 1 of the fiscal year (typically around 3.5%). We have calculated the increases at 5% at the time the budget is being prepared. It is important that employee base salaries keep up with the rate of inflation. Commission COLA's are set at 5% by policy. As in the past, Donations are unfunded by the Administration. Total requests are \$8,649. Including the Community Performing Arts Center, Inc.

Other items affecting expenditures:

Executive:

Reformatting and printing of Code Of Ordinances (\$25,000)

Legal

Height Referendum Legal Costs (\$100,000)

General:

Legislative Consultant (\$26,400)

Grants Proposals (\$10,000)

Public Information Contractor (\$40,000)

Planning & Municipal Support Studies (\$35,000)

Height Referendum Educational Program (\$75,000)

Development Studies:

Community Redevelopment Area (CRA) - Analysis (\$50,000)

Zoning & Code Enforcement Support (\$7,500)

Our group medical insurance benefit with Blue Cross covers most of our rank and file full time employees and management employees and their family (excluding part-time employees); however, the rising cost of insurance will require a new contract this November. At that time, we will readdress the Town's insurance providers and policies. The analysis is currently underway.

Revenues That Will Impact The FY 05/06 Budget

Our analysis of the current FY 04/05 revenues indicate a few items that will impact the budget during the coming year. User Fees are increased 5% annually by Town Policy:

Parking Permits will increase next year:

1. Employee permits - \$7.81 monthly
2. Hardship permits - \$77.53
3. Real estate broker hardship permits - \$77.53
4. Town resident beach permit - \$16.21

Tennis Court fees will increase slightly next year:

1. Single family - \$46.50
2. Duplex - \$69.78

3. 3-12 units - \$100.82
4. 12-50 units - \$193.90
5. Over 50 units - \$310.28

Based on the year to date actual revenues and expenditures for FY04/05 and our projections for FY 05/06, property taxes may be maintained at their current level for the Town in order to fund next year's operations. I am recommending the Commission follow past practice and set the Proposed Millage at 4.99. Of that, .11 mills is recommended to pay for the \$175,000 expenses for the townwide, four-story height referendum.

To fund the FY05/06 operating budget as proposed, including the traditional .29 mills, an increase is necessary in the ad valorem millage (4.99). We will have to advertise an increase because of the Trim Bill and the additional .29 normally set by the Commission for the Proposed Millage. If the Commission sets the tentative millage at 4.70 mills in September, converted to dollars, a citizen with property assessed at \$250,000 with a \$25,000 homestead exemption would pay \$1058 which would be the same amount as the current year. The Town receives approximately 19% of our residents' local taxes. Approximately 81% of local taxes go to the Broward County Government, Broward County School Board, and other local jurisdictions.

SUMMARY

As you know from my past budget proposals, I try very hard to avoid any increase in the ad valorem millage, adequately fund our operations, and simultaneously address our very urgent need for capital projects and community revitalization. Despite holding the millage at 4.70 mills for four consecutive years, I believe the Commission must prepare for possible litigation from potential challenges to the proposed townwide four-story height referendum, prioritize the capital needs of the Town, and plan for future debt payment. For this reason, I suggest you maintain the current Proposed millage of 4.99 mills to begin generating funds for future needs. Of that, I am recommending that you provide at least a millage of 4.81, or .11 mills over the existing millage to pay for costs related to the height referendum.

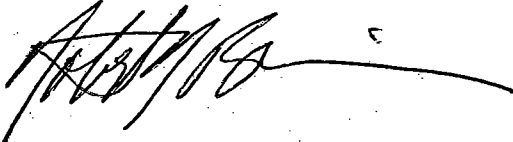
Commission direction is necessary in order to finalize the budget document, set the Proposed Millage, and notify the property owners. The Proposed Millage must be set prior to August 5. Please be reminded of the following:

- The Proposed Millage may be reduced at your first public hearing in September, but cannot be increased without special mailings to residents.
- The Tentative Millage is set at our first public hearing on September 6 and may be reduced at the second public hearing but not increased.
- The final Millage must be set at your final public hearing on September 20 and may not be changed.

We will make modifications to the Proposed Budget pursuant to the Town Commission's workshop, update our Fund Balance projection, and account for any unanticipated expenditures/revenues prior to the first public hearing where you will set the Tentative Millage. If desired, you can lower the proposed ad valorem millage during your public hearings.

My thanks to the staff for their participating in the development of this budget. Esther Colon and Finance staff deserve special recognition for their tireless efforts.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Robert R. Baldwin', followed by a long horizontal flourish.

Robert R. Baldwin
Town Manager



Town of

LAUDERDALE-BY-THE-SEA

4501 Ocean Drive, Lauderdale-by-the-Sea, Florida 33308-3610
Telephone: (954) 776-0576 • Fax: (954) 776-1857

OFFICE OF THE
TOWN MANAGER

Addendum

September 20, 2005

Mayor Oliver Parker
Vice Mayor Ed Kennedy
Mayor Pro Tem Charles Clark
Commissioner David Wessels
Commissioner John Yanni
4501 Ocean Drive
Lauderdale-By-The-Sea, FL 33308-3610

Honorable Mayor and Commissioners:

This addendum will summarize the various modifications made to the FY05/06 Town Manager's Proposed Budget presented on July 19, 2005. These changes reflect the policy decisions made by the Town Commission at your budget workshop and the first Public Hearing on September 6, 2005, and updated information prepared since the first Public Hearing. They are as follows:

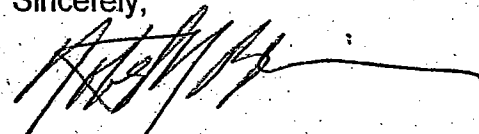
1. The Commission approved donations to various groups including the Area Agency on Aging (\$3,757), Kids Voting Broward (\$1,100), Women in Distress (\$1,472), Family Central, Inc. (\$500), Boy Scouts (\$1,000), and the Broward Coalition for the Homeless (\$579), a total of \$8,408.
2. The Commission added Election Expense to Administration (\$11,500).
3. The Commission increased Public Buildings Department for Equipment & Machinery (\$6,500).
4. The Commission decreased the General Government contingency (\$26,408).
5. The Commission adopted a residential Fire Assessment rate of \$260 per dwelling unit with attendant non-residential schedule, leaving the rate for FY05/06 the same as in FY04/05.

6. The Commission agreed to borrow \$7,000,000 (\$2 million PRIF; \$1 million Stormwater Utility; \$4 million General/Capital) budgeting next years' payments from appropriate Funds.
7. The Commission raised stormwater utility fees from \$3.50 to \$7.00 per unit generating additional funds (\$102,200) in the Stormwater Utility Fund.
8. Miscellaneous changes to projects including a) Stormwater Fund Drainage Project (Terra Mar), b) Parking Fund (Bougainvilla Parking Lot), and c) Capital Fund (Sanitary Sewer Projects). As a result of these changes, grant and carryforward balances have been adjusted.

The final approved total millage for next fiscal year is 4.70 mills (operating—4.70 mills; debt—0 mills). The FY05/06 General Fund budget of \$14,031,645 is approximately 12% above the FY04/05 budget of \$12,524,896. The All-Funds FY05/06 budget is \$25,399,367.

On behalf of the Town staff, please accept my thanks and appreciation for your careful deliberations in preparing this final budget document.

Sincerely,



Robert Baldwin
Town Manager

RB/bs



LOCATION AND SIZE

Location: 26.18843 N, 80.09579 W
Acreage: 627



Lauderdale-By-The-Sea is located on Florida's "Gold Coast" in Broward County and is approximately 8.5 miles in area. The Town of Lauderdale-By-The-Sea is thirty miles north of Miami and thirty-three miles south of Palm Beach. It is bordered on the north by the City of Pompano Beach, on the south by the City of Fort Lauderdale and on the west by the Intracoastal Waterway.

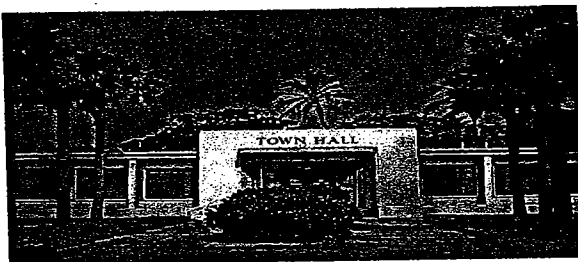
POPULATION

6,300



The Town of Lauderdale-By-The-Sea has a year-round population of approximately 6,300 residents. The peak seasonal population is approximately 9,800. The Town is primarily a residential community. The major industries within the Town are retail trade, tourism/hospitality, finance, insurance and real estate.

CITY GOVERNMENT



The Town operates under a Commission-Manager form of government. Policymaking and legislative authority are vested in the Town Commission, which consists of a mayor, a vice-mayor and three commissioners.

The Town Commission is responsible for passing ordinances, adopting and amending the annual budget, approving large purchases, adopting resolutions and appointing the Town Manager, the Town Attorney and various boards and advisory groups.

The Town Manager is the Chief Administrative Officer of the Town and is responsible for carrying out the policies and ordinances of the Commission, directing all Town employees, appointing and removing subordinate employees, preparing and submitting the annual budget and overseeing the day-to-day operations of the Town.

The Town Commission meets regularly on the second and fourth Tuesday of each month at 7:00 p.m. in Jarvis Hall, 4501 Ocean Drive, Lauderdale-By-The-Sea.

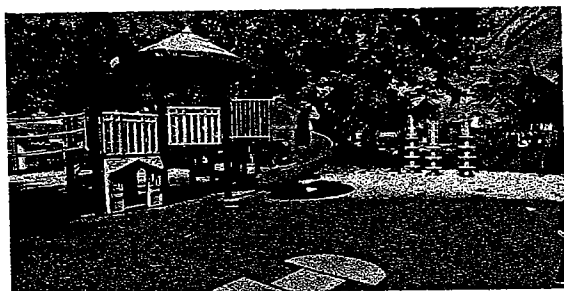
The Town's public safety program includes police, fire, and development services.

Police Protection services are provided through an interlocal agreement with the Broward County Sheriff's Office.

Emergency Medical Fire and Fire Protection services are provided by the Broward County Sheriff's Office and the Volunteer Fire Department through an interlocal agreement.

Development services include planning, zoning and code enforcement. Building permits and inspections are provided by the Broward County Building Department under the supervision of the Director of Development Services.

For recreation, the Town provides oceanfront beaches, tennis courts, basketball, soccer practice field, shuffleboard, bocci ball courts, a children's park, and a senior recreational center.



Public Works department is responsible for the maintenance of public buildings, park grounds, equipment, streets and roads, storm water and sanitary sewers.

CLIMATE

Lauderdale-By-The-Sea's southern location and beachside produce an unvarying subtropical climate. The average annual temperature is 76 degrees. Average annual rainfall is about 60 inches and received mostly in the form of showers in the summer and fall seasons.



HOSPITAL FACILITIES

The North Broward Hospital District and other private local hospitals service the Town of Lauderdale-By-The-Sea.

TRANSPORTATION

Lauderdale-By-The-Sea is part of a tri-county area, which has a well developed transportation system encompassing land, air and sea travel.

Highways

The Town is traversed north to the south by a two-lane State Road A1A bordering on the Atlantic Ocean and east to west by State Road Commercial Boulevard.



Air Travel

Major commercial airlines serve the Town of Lauderdale-By-The-Sea through the Fort Lauderdale/Hollywood International Airport; Palm Beach International Airport to the north and Miami International Airport to the south.



Bus Lines

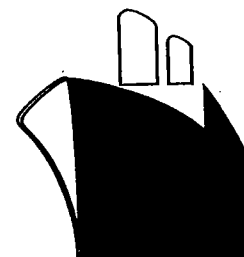
The Town operates a community bus, which provides residents local transportation year round.

Broward County provides bus service linking Lauderdale-By-The-Sea with other cities and areas of the county. Greyhound Bus Lines have local agents and service to all parts of the country.



Sea

Lauderdale-By-The-Sea is located near three seaports: Port Everglades, the Port of Palm Beach and the Port of Miami.



EDUCATION

The Town of Lauderdale-By-The-Sea does not have any schools located within its jurisdiction. However, children who reside within the Town have numerous educational opportunities in the surrounding areas, the Broward County School System and many other private and parochial schools.



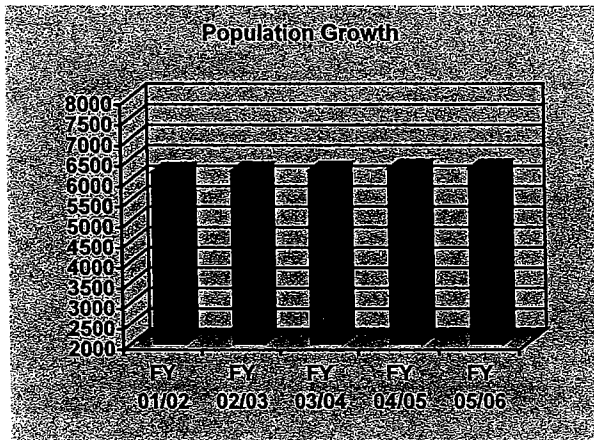
EMPLOYMENT

Employment within the Town is primarily executive/managerial, professional, sales and hospitality. The major industries within the Town are tourism, retail trade, finance, insurance, real estate and hospitality.

GROWTH & REDEVELOPMENT

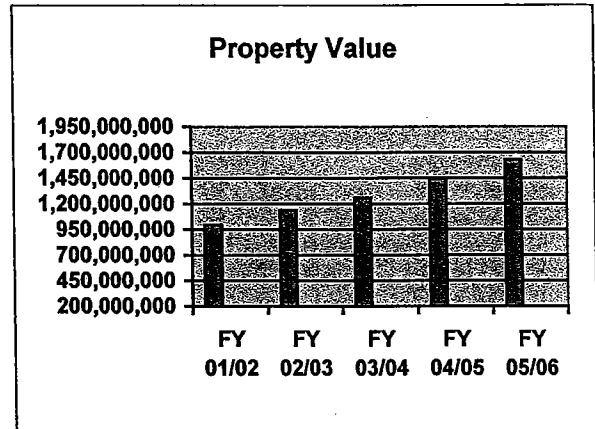


Because of the Town's prime seaside location it can be expected to participate in the region's economic growth from tourism and other industries. The popularity of our beaches continues to push our property values upward.



The Town successfully annexed unincorporated areas in fiscal years 1997-1998, 2001-2002, 2002-2003, which significantly contributed to Town's economic growth and population increase. The Town's population has nearly doubled since fiscal year 2000-2001.

The Town of Lauderdale-By-The-Sea has been subject to increasing redevelopment of single-family homes as well as commercial properties over the past several years demonstrated in the continued increase of property values.



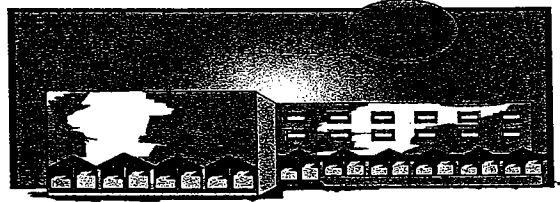
The Town is poised to move strongly into redevelopment by improving infrastructure, acquiring land, funding capital improvement projects and supporting a healthy economical business district.



Washingtonia Avenue
(beach access portal under construction)

Property Value and Construction

Last Ten Fiscal Years



Fiscal Year	Property Value	Construction	
		Residential Values	Commercial Values
1995-1996	\$ 269,794,963	\$ 757,081	\$1,069,685
1996-1997	\$ 271,533,306	\$ 2,809,520	\$ 308,804
1997-1998	\$ 423,314,782	\$ 1,268,273	\$ 484,612
1998-1999	\$ 441,512,884	\$ 1,045,327	\$ 604,714
1999-2000	\$ 472,430,257	\$ 2,220,708	\$ 430,700
2000-2001	\$ 526,839,586	\$ 1,324,333	\$ 228,867
2001-2002	\$ 994,182,340	\$ 2,638,367	\$1,767,578
2002-2003	\$1,137,417,925	\$34,395,973	\$4,515,593
2003-2004	\$1,259,147,591	\$31,375,857	\$5,529,443
2004-2005	\$1,259,147,591	\$31,375,857	\$5,529,443
Source: Broward County Building Department			
Source: Broward County Property Appraiser			9/30/05

Principal Taxpayers and Assessed Value As of October 01, 2005			
Taxpayers		Type of Business	Taxable Value
TFV Properties LTD	1	Hotel	\$ 9,748,810
Chateau De Mer LLC	2	Condominium	\$ 8,383,950
Edmondson, James P	3	Hotel	\$ 5,178,470
Pier Point Developers LLC	4	Condominium	\$ 4,889,200
Ruttger Family Partner	5	Hotel	\$ 4,188,560
Ruttger Family Partner	6	Hotel	\$ 3,702,730
Tropic Seas Resort, Inc.	7	Hotel	\$ 2,890,510
Village By The Sea Dev LLC	8	Vacant Land	\$ 2,797,850
White Cap of FI Inc	9	Hotel	\$ 2,794,630
Buena Vista Courtyard Villa Corp	10	Hotel	\$ 2,666,510
Source: Tax Roll of Broward County, Florida			10/01/05

Population



Year	Town of Lauderdale-By-The-Sea		Broward County		State of Florida	
Year	Population	% Change	Population	% Change	Population	% Change
1960	1,327	-	333,946	-	4,951,000	-
1970	2,879	117%	620,100	85.7%	6,791,000	37.2%
1980	2,639	(8.3%)	1,018,257	64.2%	9,746,000	43.6%
1990	2,990	13.3%	1,255,488	23.3%	12,938,000	32.8%
2000	5,943	61.7%	1,623,018	8.0%	15,982,378	7.15%
2004	6,300*	6.0%	1,754,893	8.1%	17,397,161	8.85%
Source: U.S. Census Bureau - Estimates Broward County & Florida - 2004 Estimate * Walter H. Keller, Inc., Town Planner 2005 Estimate						

	FY 01- 02	FY 02- 03	FY 03- 04	FY 04- 05	FY 05- 06
NO. OF EMPLOYEES Full Time & Contractual	117.5	120.5	126.5	136.5	134.5
POPULATION*	6,220	6,243	6,250	6,300	6,300
EMPLOYEES (Per 1,000 Population)	18.90	19.30	20.24	21.67	21.35

* Walter H. Keller, Inc., Town Planner

Town of Lauderdale-By-The-Sea
List Of Principal Officials
September 30, 2005

TOWN COMMISSIONERS

Oliver Parker, Mayor
Ed Kennedy, Vice-Mayor
Charles Clark, Mayor Pro Tem
David Wessels
John L. Yanni

TOWN MANAGER

Robert Baldwin

TOWN ATTORNEY

James A. Cherof

TOWN CLERK

Alina Medina

FINANCE DIRECTOR

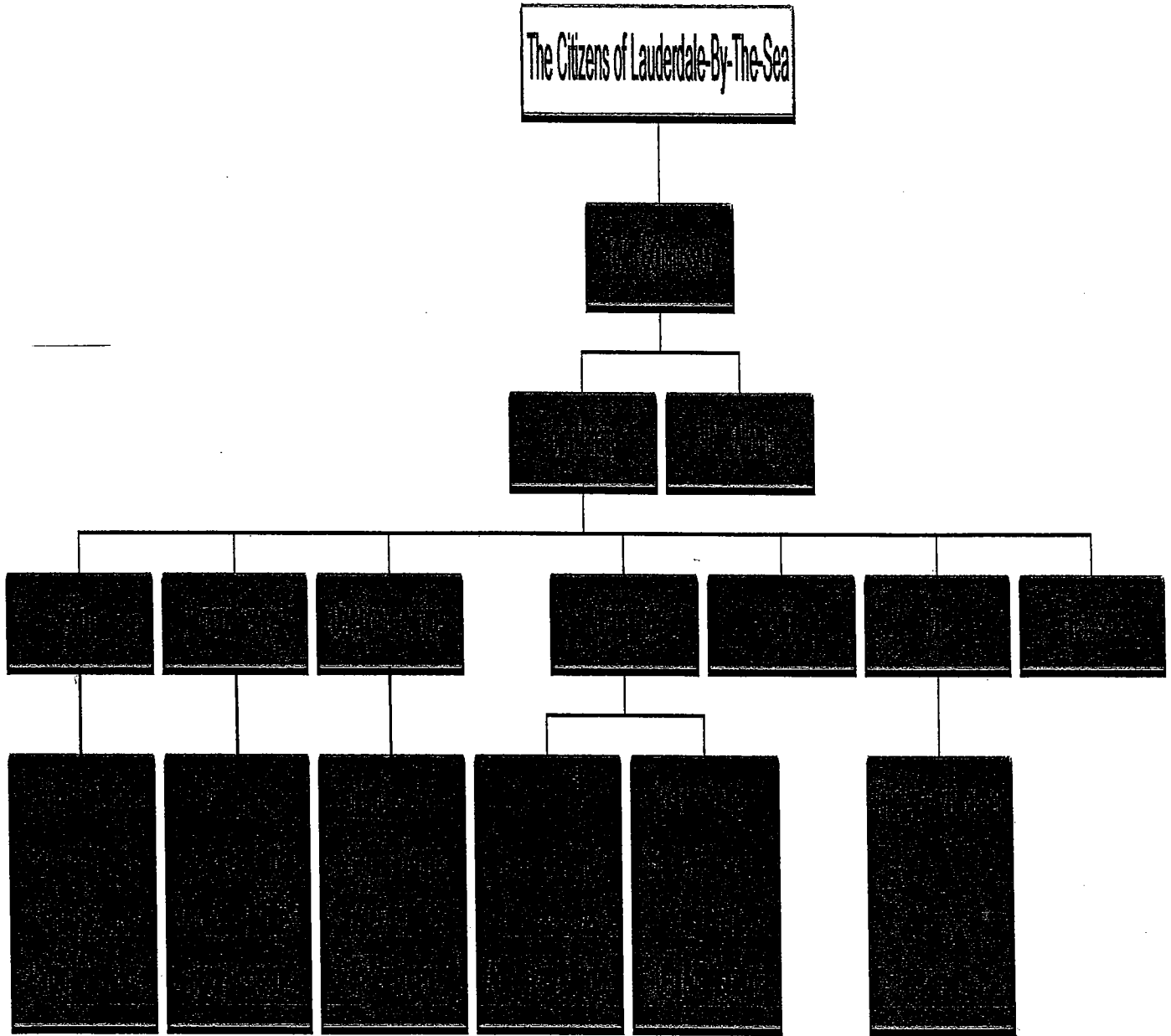
Esther Colon

TOWN AUDITORS

Rachlin Cohen & Holtz LLP
Certified Public Accountants & Consultants

Organizational Chart

September 30, 2005



**Town of Lauderdale-By-The-Sea
Fiscal Year 2005/2006
Budget Timetable**

<u>Date:</u>	<u>FY 2005/2006 Budget Preparation Activity</u>
March 01	Budget data is collected and assembled.
March 31	Budget Preparation Worksheet given to Departments
May 23	Completed Department Budget Worksheets Due
June 1 - June 10	Department Budget Meetings w/ Town Manager
June 13 - June 24	Town Manager conducts Budget Review
June 30	County Property Appraiser certifies preliminary tax roll
July 19	Town Manager presents proposed budget to Town Commission
July 25	Budget Workshop Commission approves proposed millage rate
September 6	First public hearing held at 7:00 PM in the Commission Chambers. Commission adopts tentative millage rate and budget.
September 20	Second public hearing held at 7:00 PM in the Commission Chambers. Commission adopts final millage rate and budget.

The Town of Lauderdale-By-The-Sea Budget Process

THE BUDGET: THE PROCESS BEGINS

The fiscal year for the Town of Lauderdale-By-The-Sea begins on October 1 of each year and ends September 30 of the following year. This is mandated by Florida Statutes.

Budget planning is a year-round process. Budget Preparation begins in March and is designed to assist the Town's management in the development of short-term and long-term plans to ensure that Lauderdale-By-The-Sea remains a unique community providing a superior quality of life to its residents and visitors.

BUDGET CALENDAR

Before the budget preparation begins, the administration updates the Town's Budget instructions for all departments involved in the budget process. These instructions are used in the actual preparation of the budget. The budget preparation itself begins in the month of March prior to the coming fiscal year. During this time, the Finance Division collects information on expected revenue as well as changes in expenditures.

Additionally, to minimize departmental time required to prepare budget requests, the Human Resource Division enters all personnel costs and benefits into the department spreadsheets. Departments are responsible for any new programs or new personnel.

The Budget requests are submitted on forms developed by the Administration to maintain consistency. To assist departments in budgeting and planning, the department heads are given the previous two year's of actual expenditures for their department, the present year approved budget and the total expenditures year to

date. In addition to requesting dollars, the departments must provide justification for each line item and goals and objectives for the coming year.

Each year the departments also submit requests for necessary capital outlay and capital improvement projects. Items that qualify as capital outlay are those that cost \$ 1,000 and up and result in a fixed asset for the Town. Items that qualify as capital improvement projects are those that cost at least \$10,000 and have a useful life of not less than five years.

Capital Improvement Program (CIP) Projects are forecast in the 5-Year CIP Plan to allow for advanced planning. Approved capital outlay and capital improvement projects are incorporated into the budget.

Operating cost (e.g., additional personnel, maintenance or utility costs) associated with capital projects are discussed during the budget workshops. Anticipated operating cost are reviewed prior to completion of capital projects and incorporated in the physical environment budgets in the appropriate budget year.

In June and July the Town Manager reviews the department's requests and submits to the Commission a proposed operating and capital budget for the ensuing fiscal year.

Town Commission Approval

The Town Commission conducts budget workshops to discuss each department request. Changes are made to the budget per the Commission's instructions. The proposed budget is then revised incorporating these changes. Two public hearings are conducted to obtain taxpayer comments prior to September 30th. The final budget and millage rate are adopted by ordinance at the second public hearing.

The Adopted Budget: The Process Continues

The adopted budget contains less detailed information than the proposed budget. The proposed version consists of more text and departmental justification for line items. The proposed budget is used by the Town Commission and Town residents to provide input on Town services and adopted projects. It is very detailed and easily understandable. The final version of the document will contain the formally adopted budget for the coming year. No worksheets are contained therein since all decisions have been made and incorporated into the final budget.

The historical summary for all funds is located on page 37 and 38. The summary outlines actual revenues for a four-year period beginning with Fiscal 2001/02. This chart includes revenues, related reserves (carryforward) and interfund transfers for all funds.

The historical summary for all funds is located on page 46 and 47. The summary outlines actual expenditures for a four-year period beginning with FY 2001/02. This chart includes expenditures and transfers related to departmental operating costs for all funds.

Financial Structure – Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts, which comprise its assets, liabilities, fund equities, revenue and expenditures.

The various funds are grouped by type in the financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or

activities. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental funds are used to account for the Town's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. With the measurement focus, only current assets and current liabilities are included on the balance sheet. The focus is on the determination of changes in financial position, rather than net income.

The following are the Town's governmental fund types:

- **General Fund** – The General Fund is the Town's primary fund. It accounts for all or most of the Town's general activities except those required to be accounted for in another fund. All taxes and general revenues that are not allocated by law to another fund are accounted for in this fund. In addition the Vehicle and Equipment Replacement account within the General Fund is maintained to fund future purchases of major vehicles and equipment needed to maintain operational efficiency.

Capital Funds – The Capital Improvement Fund is used to account for major capital projects and improvements, property acquisition, construction of major capital facilities and major capital purchases. Items that qualify as capital improvement projects are those that cost at least \$10,000 and have a useful life of not less than five years.

- **Special Revenue Funds** - The Special Revenue Fund is used to account for specific revenue sources requiring separate accounting because of legal or regulatory provisions. The Town currently maintains two separate special revenue funds restricted to public safety or crime prevention expenditures.

- Police Law Enforcement Trust Fund is used to account for funds acquired from the sale of police confiscated property utilized for specific non recurring police or crime prevention expenditures.
- Police Law Training Fund is used to account for funds received from each paid traffic citation within Town limits, which by law, must be used to further the education of the Town's police officers.

Proprietary Fund Types

Proprietary Funds are used to account for the Town's operations that are similar to private business enterprise where the costs of providing the service are recovered through user fees. Proprietary fund types use the accrual basis of accounting and the measurement focus is on determination of net income.

The following are the Town's proprietary fund types:

- Sewer Enterprise Fund is used to account for the accumulation of resources and payments of operating expenses associated with the operation and improvements made to the Town's Sewer System. This system serves approximately 1500 accounts, including residential and commercial.
- The Parking Revenue Improvement Fund is used to account for revenues generated from parking meter proceeds in the business district, which are dedicated to parking improvements within the Town. This system serves approximately 181 parking spaces and maintains two surface parking lots.
- The Stormwater Utility Fund is used to account for the accumulation of resources and payments of operating expenses associated with the operation and improvements made to the Town's Stormwater System. This system serves approximately 1500 accounts, including residential and commercial.

Account Groups

The Town currently maintains two separate Account Groups.

- The General Fixed Assets Account Group is used to account for capital assets of the general government.
- The General Long Term Debt Account Group is used to account for long-term obligations of the government fund types.

The minimum number of funds maintained is consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Reserves and Designations

Fund balances are reserved to indicate that a portion of fund balance is not available for appropriation or is legally segregated for a specific future use. The description of each reserve indicates the purpose for which each was intended.

Designated fund balance indicates that a portion of fund equity has been segregated based on tentative plans of the Town. Such plans or intent are subject to change. Unreserved undesignated fund balance is the portion of fund equity available for any lawful use.

Changes in fund balances are illustrated in the financial section on page 30 and 31.

Historically, carry forward balances (unreserved fund balance) are not used to balance the general fund adopted budget.

The projected carry forward balances for the fiscal year 2005/2006 budget are illustrated on the following page.

Carry Forward Balances By Fund

<u>Carry Forward (05-06) Balances</u>	
<u>Fund Type/Name</u>	<u>FY 05-06</u>
<u>Special Revenue Funds</u>	
Police Law Training	1,358
Police Law Enforcement Forfeiture	3,915
<u>Proprietary Fund</u>	
Parking Rev. Improvement Fund	219,925
<u>Governmental Fund</u>	
General Fund	340,342
Capital Improvement Fund	5,496,629
Total 05-06 Carry Forward – All Funds	<u>6,062,169</u>

Deposits and Investments

Deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public fund. Funds are held in checking, a repurchase agreement and money market accounts.

Investments are held by the State Board Of Administration (SBA) and those funds are part of the Local Government Surplus Trust Fund governed by Chapter 19-7 of the Florida Administrative Code.

As of September 30, 2005 the amount held by the SBA is approximately \$3,639,217 maintained in two separate accounts.

Emergency Reserve Acc't	\$ 2,080,197
General Fund Investment Acc't	1,559,020

Basis Of Budgeting

Annual appropriated budgets are adopted for the General Fund, the Special Revenue Fund, the Capital Improvement Fund, the Parking Revenue Improvement Fund, the Sewer Enterprise Fund, and the Stormwater Utility Fund on a basis consistent with generally accepted accounting principles.

The budget is balanced for every fund. Total anticipated revenues shall equal total budgeted expenditures plus required undesignated fund balance reserves.

The GAAP basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers all revenues available if they are collected within 30 days after year-end. Expenditures are recorded when the related fund liability is incurred.

The accrual basis of accounting is utilized by proprietary funds. Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses, not expenditures, are recognized when benefits of costs incurred are deemed to have been consumed or expired. Depreciation of fixed assets is recorded in the accounts of these funds.

Budgetary Control

Management of the Town is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

The Town is required to undergo an annual audit of its general-purpose financial statements in accordance with generally accepted auditing standards and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Comprehensive Annual Financial Report with the Department of Banking and Finance pursuant to Florida Statutes, section 218.32.

The Town maintains an encumbrance accounting system as one technique of accomplished budgetary control. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town's governing body.

As discussed earlier, the Town follows these procedures in establishing the budgetary data.

1. The Town Manager submits to the Commission an operating and capital budget for the ensuing fiscal year. The budget includes expenditures and the means of financing them.
2. Public Hearings are conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of an ordinance.
4. The Town Commission, by motion, may make supplemental appropriations for the year.
5. Formal budgetary integration is employed as a management control device during the year for the general fund.
6. The Town Manager is authorized to transfer part or all of an unencumbered appropriation balance within a fund; however, any revisions that alter the total appropriations of any fund must be approved by the Town Commission. The classification detail at which expenditures must not legally exceed appropriations is at the fund level.
7. Unencumbered appropriations lapse at fiscal year end. Encumbered amounts are reappropriated in the following year's budget.

Budget Amendment Process

After the budget has been adopted in October, there are two ways that it can be

modified during the fiscal year.

The first method allows for Administrative budget transfers upon the approval of the Town Manager. The Town Manager is authorized to transfer part or all of an unencumbered appropriation balance within a fund; however, the Town Commission must approve any revisions that alter the total appropriations of any fund. The classification detail at which expenditures may not legally exceed appropriations is at the fund level.

The second method provides for the Town Commission to transfer between different object codes, funds, or the Emergency Reserve Account any balance of an appropriation for which an appropriation for the current year is insufficient.

In order to formally effectuate budget amendments, the Town Commission, by motion, makes supplemental appropriations and then adopts an ordinance at the end of the fiscal year authorizing all transfers or amendments to the budget.

Debt Administration

Although, The Town's Charter makes no reference to limitation of general obligation debt, the Administrative Policy is to limit the Town's general obligation debt to 10% of the Town's total reported assessed valuation.

A number of factors are considered regarding the use of debt. Factors such as, the long-term needs of the Town and the amount of resources available to repay the debt are among the many factors considered when utilizing debt to fund capital projects or purchases. The decision to issue bonds or to obtain bank financing is based upon which alternative will provide the Town with the lower costs.

The Town Commission makes decisions on utilizing debt as a funding mechanism on an issue-by-issue basis and considers which debt alternative is most appropriate.

Currently, the Town has five long term bank loans outstanding in the approximate amount of \$ 11,093,058. which were obtained to provide additional funding for major capital improvement projects, land and property acquisition.

Principle and interest payments are budgeted in the appropriate fund. Bank loans are anticipated to be paid by September 2015.

The approximate balances by fund are listed below.

Bank Loan Balances By Fund	<u>9/30/2005</u>
General Fund	790,989
Capital Fund	10,302,069

The Town has no General Obligation bonds outstanding. The balance of the outstanding bond debt, which was issued in 1967 to finance the Town's sanitary sewer system, was retired in 1997 leaving the Town of Lauderdale-By-The-Sea free of bond debt.

Financial data related to current debt obligation is illustrated in the financial section on page 31.

Budget Document

The 2005/2006 Annual Operating Budget for the Town of Lauderdale-By-The-Sea is intended to serve four purposes:

1. The Budget as a Policy Document

As a policy document, the Budget indicates what services the Town will provide during the twelve-month period beginning October 1, 2005 and why. The Budget Message in the Introductory Section summarizes the problems facing the Town of Lauderdale-By-The-Sea and how the Budget will address them.

2. The Budget as an Operations Guide

As an operations guide, the Budget indicates how revenues are generated and

services are delivered to the community. The Departmental Budgets provide the number of authorized full-time personnel, contractual positions, budget changes, appropriations, and summary of expenditures.

3. The Budget as a Financial Plan

As a Financial Plan, the Budget outlines how much Town services will cost and how they will be funded. Revenues are projected based on historical and trend information. Intergovernmental revenues are confirmed with local, state and federal agencies. Expenditures are projected based on historical and trend information. Operating expenses related to anticipated completion of capital improvement projects are reviewed and incorporated within the appropriate department in the general fund. The consumer price index is also considered.

4. The Budget as a Communications Device

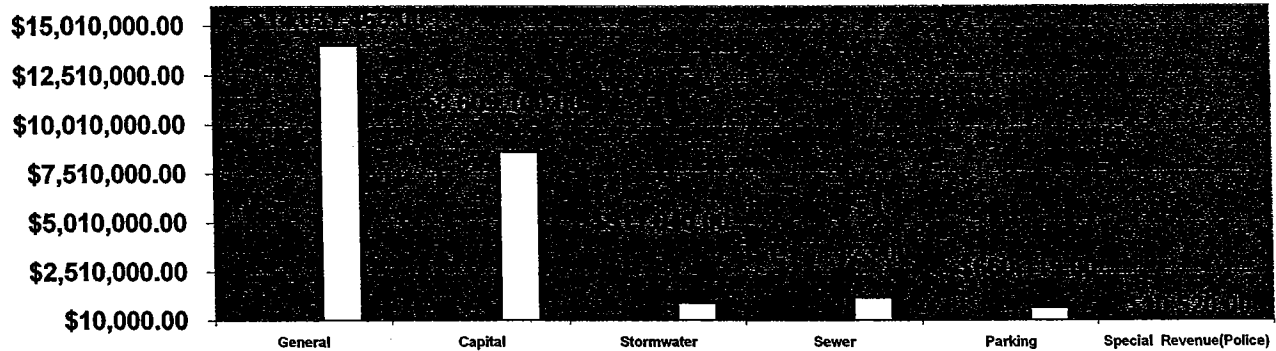
The Budget is designed to be user friendly with summary information in text, tables and graphs. The budget document includes historical data and a glossary of budget terms for reference. The Town of Lauderdale-by-The-Sea Budget is made available to the public.

Town of Lauderdale-By-The-Sea

2005/2006 Budget

Executive Summary

FY 2005/2006 All Funds Budget



This Executive Summary provides a general overview of the fiscal plans of the Town for 2005/2006 contained in the budget for the Town of Lauderdale-By-The-Sea. The Executive Summary will briefly introduce the Town's budget. It will explain how the Town plans to utilize its resources and will highlight some of the more significant changes for the Town's budget. Charts and graphs are included throughout the budget document to provide more in-depth revenue and expenditure information and comparisons from previous years.

TOTAL TOWN FUNDS

The 2005/2006 budget for all Town funds totals \$ 25,399,367. The Town establishes a balanced budget for governmental and proprietary type funds as listed below:

Governmental Fund Types

- General Fund
- Special Revenue Fund
 - Police Law Enforcement Trust
 - Police Law Training
- Capital Improvement Fund

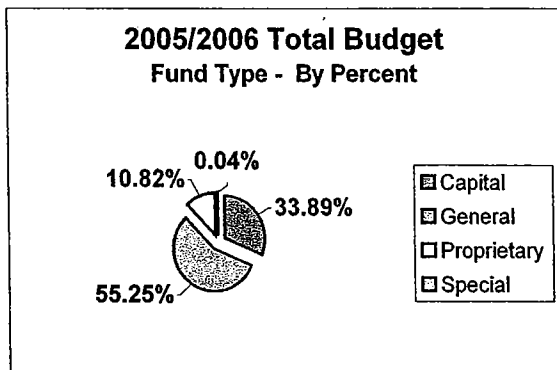
Proprietary Fund Types

- Enterprise
 - Sewer
 - Stormwater
 - Parking

The largest fund is the General Fund, which provides over \$ 14 million in funding towards the majority of services available to Town residents. These services are provided through the Town's sixteen departments:

- Commission
- Non-Profit Donation
- Municipal Building - Chamber of Commerce
- Executive- Town Manager/Administration
- Town Attorney
- General Government (Risk Management)
- Police
- Fire
- Fire Rescue
- Developmental
- Sanitation Recycling
- Public Buildings
- Streets, Parks & Roads
- Parking
- Recreation
- Beach

The 2005/2006 General Fund budget totals \$14,031,465 an increase of \$ 1,949,324 from the 2004/2005 fiscal year amended budget. This is a result of additional funds allocated to interfund transfers primarily for capital improvement projects, funding height restriction expenses and reserves, which total approximately 96% of increase. The remaining 4% increase is dedicated to increase in salaries, benefits and general liability insurance premiums.



The second largest fund is the Capital Improvement Fund, which provides over \$8.6 million dollars in funding for capital projects. In order to qualify as a CIP project, a project must result in a major physical asset for the community; have an anticipated life of not less than 5 years; and a project cost of \$10,000 or more.

Several notable projects include:

- \$4,387,762 Construction of Sanitary Sewer System in Terra Mar, Bel Air and Sunset Lane.
- \$ 716,559 Construct beach portals.
- \$ 482,000 Construct new pavilion at east end of Commercial Boulevard.

The 2005/2006 Capital Fund budget totals \$8,609,100 an increase of \$2,900,903 from the 2004/2005 fiscal year amended budget. This increase is a result of the construction project at Terra Mar, Bel Air and Sunset Lane.

The third largest fund is the Stormwater Fund, provides over \$ 900 thousand dollars in funding for the stormwater system. The 2005/2006 budget of \$911,040 provides funding for the operation, maintenance and improvements made to the stormwater system.

Several notable projects include:

- \$608,025 Drainage Improvement Project – Terra Mar
- \$79,117 Stormdrain(s) maintenance

The 2005/2006 Stormwater Fund budget reflects an increase of \$458,248 from the 2004/2005 fiscal year amended budget. This increase is a result of funding drainage improvements project at Terra Mar.

The following are the Town's remaining funds:

Sewer Fund – the Sewer Fund provides over \$1.1 million dollars in funding for the sewer system. The 2005/2006 budget of \$1,177,123 provides funding for the operation, maintenance and improvements made to the Town's sewer system.

Several notable projects include:

- \$33,364 Emergency Repairs
- \$36,470 Pump Stations-Telemetry
- \$70,000 Sewer Line Maintenance

The 2005/2006 Sewer Fund budget reflects an decrease of \$188,943 from the 2004/2005 fiscal year amended budget. This decrease is a result of the reduction of major repairs to the Town's sewer system.

Parking Improvement Revenue Fund – the Parking Fund is used to account for the cost association with the operation of the Town's Parking System in the business district. The 2005/2006 budget of \$660,119 provides funding for parking improvements and beautification projects.

Several notable projects include:

- \$159,486 – new surface parking lot
- \$ 20,000 Decorative poles, covers and meter replacement.

The 2005/2006 Parking Fund budget reflects a decrease of \$ 674,098 from the 2004/2005 fiscal year amended budget. This decrease is a result of completing the property acquisition for a second surface parking lot in the business district.

Police Law Enforcement Trust Fund – derives its revenue from confiscated funds. The 2005/2006 budget of \$ 9,020 is for the purchase or specialized equipment. The 2005/2006 budget reflects an decrease of \$11,480 as a result of the need for less specialized equipment.

Police Law Training Fund – derives its revenue from each paid traffic citation. The 2005/2006 budget of \$ 1,500 is for mandatory police training. Total budget remains the same as last year.

Town Of Lauderdale-By-The-Sea

General Fund-Fiscal Year 2005/2006

Revenue / Expenditure Summary

INCOME/EXP	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
SUMMARY	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
REVENUES					
PROPERTY TAXES	4,500,815.00	5,175,981.00	5,757,104.00	6,545,557.00	7,716,520.00
FIRE ASSESSMENT	313,343.00	355,111.00	2,076,297.00	2,019,820.00	2,151,451.00
UTILITY TAXES	778,079.00	763,202.00	759,758.00	784,728.00	754,526.00
FRANCHISES	500,232.00	535,530.00	564,753.00	583,209.00	560,358.00
INTERGOVERNMENTAL	774,684.00	1,415,822.00	1,117,855.00	1,242,588.00	1,108,454.00
LICENSES & PERMITS	57,984.00	67,035.00	80,573.00	106,684.00	86,969.00
CHARGES FOR SERVICES	260,143.00	284,053.00	393,365.00	266,061.00	289,311.00
FINES AND CITATIONS	598,770.00	521,885.00	541,329.00	451,109.00	542,880.00
MISCELLANEOUS	166,644.00	170,006.00	307,949.00	454,571.00	312,601.00
TOTAL OPERATING REVENUE	7,950,694.00	9,288,625.00	11,598,983.00	12,454,327.00	13,523,070.00
OTHER FINANCING SOURCES					
TRANSFER FROM PRIF FUND	-	-	-	-	168,053.00
OTHER FINANCING SOURCES	28,281.00	1,450,000.00	-	-	-
CARRYFORWARD FUND BALANCE	-	-	-	-	340,342.00
TOTAL REVENUE	7,978,975.00	10,738,625.00	11,598,983.00	12,454,327.00	14,031,465.00
EXPENDITURES					
LEGISLATIVE & POLICY	58,390.00	58,537.00	61,405.00	71,132.00	77,395.00
DONATIONS	18,823.00	35,734.00	18,478.00	12,537.00	8,408.00
MUNICIPAL BLDG - CHAMBER OF COMMERCE	20,268.00	27,407.00	56,484.00	55,752.00	62,453.00
EXECUTIVE-TOWN MGR/ADMINISTRATION	705,448.00	815,413.00	855,841.00	778,360.00	1,173,721.00
TOWN ATTORNEY	126,119.00	205,039.00	129,302.00	136,550.00	303,684.00
GENERAL	307,113.00	463,282.00	546,884.00	621,703.00	1,986,557.00
POLICE	1,943,720.00	2,082,406.00	2,210,222.00	2,327,180.00	2,491,368.00
FIRE	322,224.00	335,997.00	539,881.00	1,921,856.00	2,151,451.00
FIRE RESCUE	442,407.00	467,773.00	2,510,100.00	891,862.00	936,990.00
DEVELOPMENT SERVICES	366,673.00	347,249.00	484,546.00	498,679.00	562,019.00
SANITATION	12,508.00	11,980.00	11,656.00	11,660.00	24,479.00
PUBLIC BLDG	69,885.00	1,550,787.00	396,856.00	433,363.00	476,008.00
STREETS AND PARKS	591,960.00	781,164.00	929,447.00	1,125,480.00	1,348,349.00
PARKING ENFORCEMENT	229,013.00	126,591.00	222,955.00	251,120.00	240,010.00
RECREATION	108,580.00	148,624.00	167,909.00	226,020.00	183,866.00
BEACH	102,948.00	128,919.00	134,840.00	138,775.00	150,119.00
TOTAL OPERATING EXPENDITURES	5,426,079.00	7,586,902.00	9,276,806.00	9,502,029.00	12,176,877.00
TRANSFER TO CIP FUND	2,017,552.00	1,459,948.00	639,972.00	1,267,222.00	1,757,939.00
TRANSFER TO SEWER FUND	110,173.00	144,786.00	175,081.00	188,943.00	-
TRANSFER TO STORMWATER FUND	50,833.00	79,755.00	83,576.00	96,649.00	96,649.00
TRANSFER TO PARKING IMPROVEMENT FUND	-	-	-	168,053.00	-
TOTAL TRANSFERS	2,178,558.00	1,684,489.00	898,629.00	1,720,867.00	1,854,588.00
FUND BALANCE END OF YEAR	-	-	-	-	-
TOTAL TRANSFERS & EXPENDITURES	7,604,637.00	9,271,391.00	10,175,435.00	11,222,896.00	14,031,465.00
Footnote:	Revenue collected from the Parking Meters in the Business District are accounted for in the Parking Revenue Improvement Fund.				

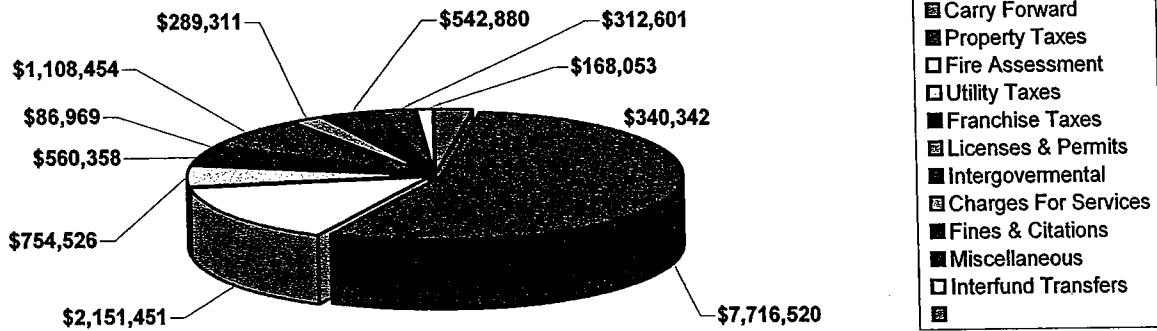
FISCAL YEAR 2005-2006
GENERAL FUND REVENUES AND SOURCES OF FUNDS

REVENUE TYPE	Fiscal Year 2001/2002 Actual	Fiscal Year 2002/2003 Actual	Fiscal Year 2003/2004 Actual	Fiscal Year 2004/2005 Actual	Fiscal Year 2005/2006 Adopted
CARRYFORWARD FUND BALANCE	-	-	-	-	340,342.00
AD VALOREM TAXES & ASSESSMENT:					
PROPERTY TAXES - 4.70	4,500,815.00	5,175,981.00	5,757,104.00	6,545,557.00	7,716,520.00
FIRE ASSESSMENT - \$260R/Per Sq.Ft. NR	313,343.00	355,111.00	2,076,297.00	2,019,820.00	2,151,451.00
TOTAL PROPERTY TAX & ASSESSMENT:	4,814,158.00	5,531,092.00	7,833,401.00	8,565,377.00	10,208,313.00
UTILITY TAXES:					
FLORIDA POWER & LIGHT	566,841.00	558,307.00	529,050.00	539,989.00	521,399.00
NATURAL GAS	19,521.00	17,135.00	18,995.00	19,066.00	19,278.00
WATER	191,717.00	187,760.00	211,713.00	225,673.00	213,849.00
TELECOMMUNICATIONS	-	-	-	-	-
TOTAL UTILITY TAXES	778,079.00	763,202.00	759,758.00	784,728.00	754,526.00
FRANCHISE FEES:					
FLORIDA POWER & LIGHT	407,760.00	421,655.00	442,336.00	451,492.00	439,599.00
SOUTHERN BELL	-	-	-	-	-
WASTE	71,460.00	91,249.00	95,196.00	101,826.00	94,649.00
NATURAL GAS	20,526.00	22,097.00	26,650.00	29,415.00	25,585.00
TOWING FRANCHISE	486.00	529.00	571.00	476.00	525.00
TOTAL FRANCHISE FEES	500,232.00	535,530.00	564,753.00	583,209.00	560,358.00
LICENSE & PERMITS:					
OCCUPATIONAL LICENSES	53,970.00	57,423.00	63,671.00	61,507.00	62,236.00
BUILDING PERMITS	-	-	3,466.00	31,919.00	16,000.00
ZONING PERMITS & FEES	-	5,164.00	9,358.00	9,142.00	6,635.00
SIGN PERMITS	4,014.00	4,448.00	4,078.00	4,116.00	2,098.00
TOTAL LICENSE & PERMITS	57,984.00	67,035.00	80,573.00	106,684.00	86,969.00
INTERGOVERNMENTAL REVENUE - Population 6,243					
MUNICIPAL REVENUE SHARING	72,638.00	147,256.00	93,433.00	127,838.00	143,747.00
BEVERAGE LICENSES	8,548.00	7,808.00	6,279.00	8,301.00	8,942.00
SALES TAX	217,045.00	529,195.00	363,674.00	377,189.00	382,164.00
LOCAL OPTION GAS TAX - 6CT	33,986.00	123,724.00	72,712.00	72,952.00	75,558.00
LOCAL OPTION GAS TAX - 5CT	21,191.00	43,638.00	46,839.00	46,542.00	49,110.00
COMMUNICATION SERVICE TAX	377,581.00	467,895.00	375,703.00	343,163.00	335,047.00
MUNICIPAL FUEL TAX	1,091.00	666.00	129.00	-	-
RECYCLING REVENUE	8,385.00	6,801.00	49,801.00	53,268.00	9,615.00
RECYCLING GRANT	508.00	-	-	-	-
FEMA & MITIGATION REIMBURSEMENT	-	-	15,497.00	101,200.00	-
BCC-INTERLOCAL-COMMUNITY BUS	13,320.00	40,760.00	61,129.00	73,801.00	60,563.00
CDBG - SENIOR CENTER GRANT	20,391.00	19,902.00	22,659.00	21,912.00	20,751.00
BCC-CULTURAL GRANT	-	-	10,000.00	-	-
FDOT-REIMBURSABLE GRANT	-	28,177.00	-	7,922.00	8,397.00
FDOA-FORESTRY GRANT	-	-	-	8,500.00	14,560.00
TOTAL INTERGOVERNMENTAL REVENUE	774,684.00	1,415,822.00	1,117,855.00	1,242,588.00	1,108,454.00
CHARGES FOR SERVICES					
FIRE INSPECTIONS	28,329.00	27,875.00	929.00	-	-
FIRE RESCUE TRANSPORT FEE	-	-	119,488.00	7,663.00	-
VARIANCE FEES	1,300.00	2,506.00	203.00	1,500.00	-
SITE PLAN REVIEW FEES	3,300.00	7,000.00	3,150.00	11,050.00	4,050.00
LAND USE REVIEW FEES	500.00	-	-	-	-
PARKING PERMITS	24,604.00	31,971.00	40,640.00	36,577.00	47,315.00
PARKING METERS BEACH	46,201.00	61,579.00	65,036.00	60,097.00	69,731.00
PARKING METERS EL PRADO	147,037.00	146,276.00	155,624.00	142,631.00	159,323.00
PARKING METERS TOWN HALL	3,303.00	2,573.00	2,518.00	977.00	2,998.00
TENNIS COURT& SHUFFLE BOARD KEYS	5,569.00	4,273.00	5,777.00	5,566.00	5,894.00
TOTAL CHARGES FOR SERVICES	260,143.00	284,053.00	393,365.00	266,061.00	289,311.00
FINES & CITATIONS					
PARKING FINES	507,216.00	426,299.00	434,720.00	371,734.00	450,544.00
FINES & TRAFFIC CITATIONS	89,354.00	89,357.00	94,434.00	62,634.00	81,470.00
CODE ENFORCEMENT FINES	2,200.00	6,229.00	12,175.00	16,741.00	10,866.00
TOTAL FINES & CITATIONS	598,770.00	521,885.00	541,329.00	451,109.00	542,880.00
MISCELLANEOUS:					
INTEREST	59,478.00	71,350.00	67,550.00	164,650.00	100,031.00
INTEREST-EMERGENCY RESERVE	21,809.00	21,506.00	22,056.00	56,110.00	32,698.00
RENT/ROYALTIES	12,000.00	17,345.00	145,620.00	127,713.00	115,120.00
MISCELLANEOUS (OTHER)-369-200	45,106.00	16,628.00	17,278.00	23,845.00	15,443.00
PROCEEDS FROM SALE F/A	-	-	-	4,108.00	-
DONATIONS	7,200.00	19,525.00	32,800.00	48,747.00	16,860.00
ADVERTISING FEES	7,818.00	7,948.00	7,210.00	4,531.00	4,982.00
INSURANCE REIMBURSEMENT	2,029.00	2,842.00	1,172.00	5,381.00	7,231.00
UTILITIES REIMBURSEMENT	11,204.00	12,862.00	14,263.00	19,486.00	20,236.00
TOTAL MISCELLANEOUS	166,644.00	170,006.00	307,949.00	454,571.00	312,601.00
TOTAL GENERAL FUND REVENUE	7,950,694.00	9,288,625.00	11,598,983.00	12,454,327.00	13,863,412.00
TRANSFERS-OTHER FINANCE SOURCE	28,281.00	1,450,000.00	-	-	168,053.00
TOTAL GENERAL FUND REVENUE	7,978,975.00	10,738,625.00	11,598,983.00	12,454,327.00	14,031,465.00

Footnote:

Revenue collected from the Parking Meters in the Business District are accounted for in the Parking Revenue Improvement Fund.

FY 2005/06 General Fund Revenue



The **General Fund** receives its revenue from a variety of sources as the above graph illustrates. Other General Fund revenue sources are as follows:

Property Taxes – The Town's ad valorem millage rate for fiscal year 2005/2006 is 4.70 mills. The current millage rate of 4.70 has remained the same since fiscal year 2001/2002.

Fire Assessment Fee – The Town levies an annual fee to all property owners for fire services. The residential rate is \$260.00 whereas the non-residential rate varies from \$499 to \$19,942 depending on square footage.

Utility Taxes – The Town levies a 10% utility tax for the consumption of electricity, water and natural gas.

Franchise Taxes – The Town levies a 7% franchise tax for the consumption of electricity, natural gas and vehicle towing services. The franchise tax for the collection of waste is 3.76% residential and 10% commercial. The revenue generated from the waste franchise fee helps defray the cost of drainage projects.

License & Permits – The Town receives revenue for the issuance of occupational licenses, sign and building permits in addition to zoning, variance and site plan review fees.

Interfund Transfers – Revenue in this category includes a reimbursement from the Parking Fund to the General Fund.

Fines & Forfeitures – Revenue in this category includes the Town's share of fines collected by the County for traffic offenses and misdemeanors, parking and code enforcement fines.

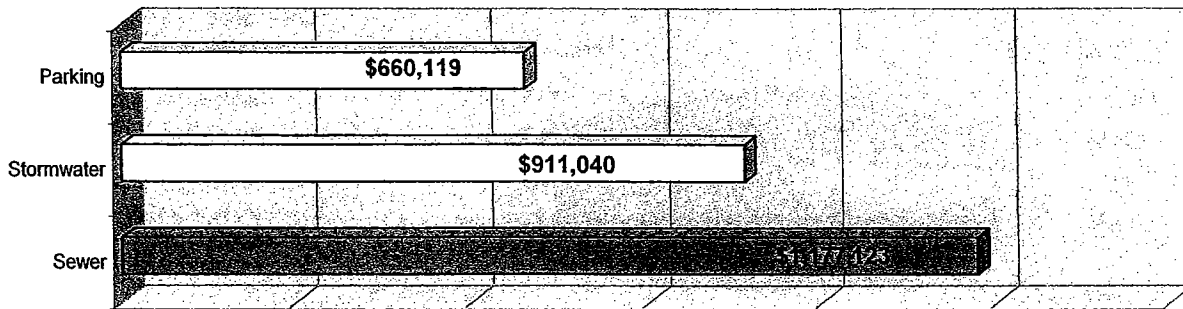
Intergovernmental Revenue – The Town receives revenue from the State of Florida for gas tax, alcoholic beverage license, communications service tax, revenue sharing and sales taxes. The distribution of revenue is based on population and municipal assessed value per capita. In addition interlocal agreements are entered into with Broward County and the State Of Florida for partial funding of community programs and capital improvement projects.

Charges For Services – The Town of Lauderdale-By-The-Sea charges fees to the users of various services. Charges include tennis and shuffle board court fees in addition to parking meters and parking permit fees.

The charge for tennis court fees and parking permits increased by 5% in keeping with the Commission's policy. Parking meter rates have not increased in beach or residential areas.

Miscellaneous Revenue – Revenue in this category is generated primarily from interest on investments and miscellaneous revenue (donations, reimbursements, copies, zoning maps, and advertisements). Interest income is slightly increasing due to the current economic condition.

FY 2005/06 Proprietary Funds Revenue



The **Proprietary Fund** consists of three funds and receives its revenue primarily from user's fees consisting of sewer, stormwater and parking fees. Sewer fees have remained the same since fiscal year 2003-2004.

Sewer Fund

The monthly sewer fees range from \$7.60 for single family and duplex dwelling. Multi-family and commercial accounts vary from \$7.60 to \$190.00 depending on the meter size. All customers pay \$3.00 consumption rate per 1,000 gallons over their monthly cap, which are 2,000 gallons for single family and 1,000 gallons for multi-family and commercial.

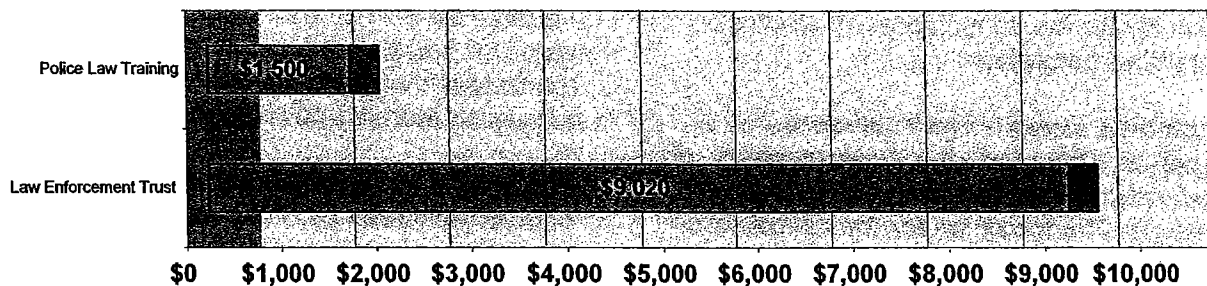
Stormwater Fund

The stormwater fees are assessed to all property owners based on an equivalent stormwater unit (ESU) based on impervious area. A unit or 1 ESU is currently based on an average of 4,472 square feet of impervious area. The ESU rate for fiscal year 2005/2006 is \$7.00 per month.

Parking Revenue Improvement Fund

Parking Meter rates have not increased in the business district with parking rates ranging from \$.25 to \$.50 per ½ hour of parking. Parking meter fees have remained the same since fiscal year 2001-2002.

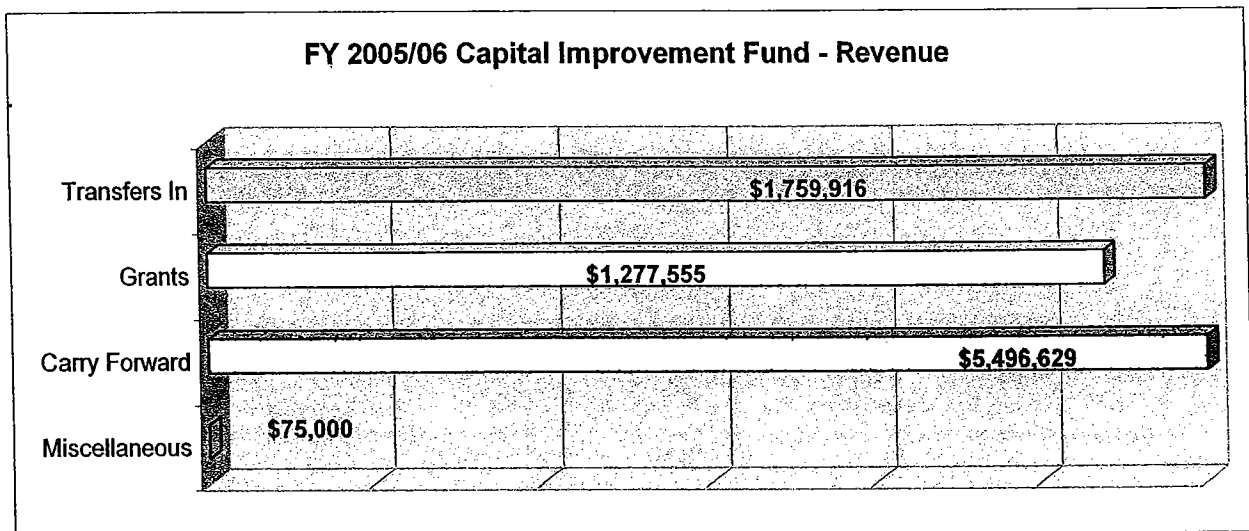
FY 2005/06 Special Revenue Funds Revenue



The **Special Revenue Fund** consists of two funds and receives its revenue primarily from confiscations and parking fines.

Police Law Enforcement Trust Fund acquires its revenue from the sale of police confiscated property utilized for specific non-recurring police or crime prevention expenditures.

Police Law Training Fund acquires its revenue from each paid traffic citation utilized to further the education of the Town's police officers or for mandatory training.



Capital Improvement Fund

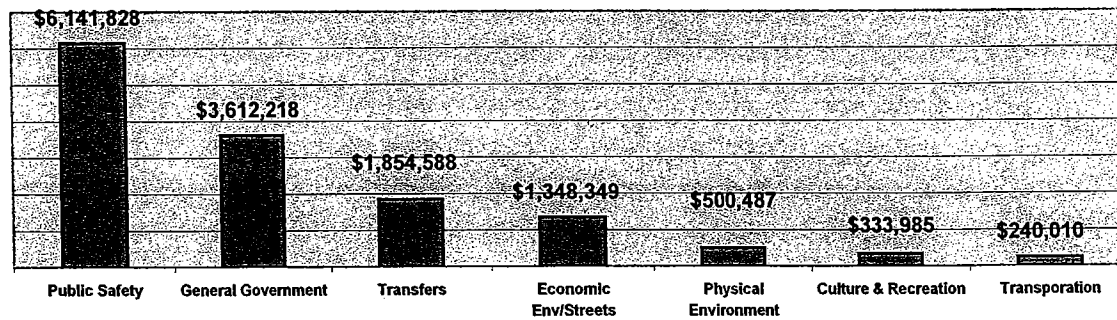
The Capital Improvement Fund receives its revenue primarily from existing loan proceeds, grant funds fund balance carry forward and interfund transfers from general fund.

Transfers from the general fund total \$1,759,916. reflecting an increase of approximately \$492,694. from fiscal year 2004/2005 amended budget.

Grants funds from Broward County and the State of Florida total \$1,277,555. reflecting an increase of approximately \$ 779,599. from fiscal year 2004/2005 amended budget

The projected carry forward required to balance the Capital Fund budget and fund the projects in the capital improvement plan is \$5,496,629 reflecting an increase of \$1,628,610 from the 2004/2005 fiscal year amended budget.

FY 2005/06 Use Of General Fund



Expenditures By Function

General Fund – The \$14 million General Fund budget is used to fund costs for Public Safety, General Government, Physical Economic Environment-Streets, Transportation, Culture-Recreation and Interfund Transfers.

The largest use of General Fund revenue is Public Safety – Public Safety costs make up 43.77% of General Fund expenditures. Public Safety is comprised of the Police, Fire, Fire Rescue and Development Services Departments.

The 2005/2006 Public Safety budget is \$6,141,828 reflecting an increase of \$245,140 from fiscal year 2004/2005 amended budget as a result of five percent increase in townwide contractual services for police, fire and emergency medical services provided jointly by the Towns Volunteer Fire Department, Broward County Fire-Fire Rescue and the Broward County Sheriff's Office.

The second largest use of General Fund revenue is General Government. General Government costs make up 25.74% of the Town's General Fund budget. The Commission, Non-Profit Donations, Municipal Building-Chamber of Commerce, Executive - Town Manager/Administration, Town Attorney and General budgets are categorized as General Government.

The 2005/2006 General Government budget is \$3,612,218 reflecting an increase of \$1,301,031 from fiscal year 2004/2005 amended budget.

This increase is a result of additional funds allocated to interfund transfers primarily for capital improvement projects, funding height restriction expenses and reserves, which total approximately 96% of increase. The remaining 4% increase is dedicated to increase in salaries, benefits and general liability insurance premiums

The third largest use of General Fund revenue is Interfund Transfers. Interfund transfers make up 13.22% of the Town's General Fund budget. These transfers are revenues dedicated for the operation or assistance in funding the below accounts.

- Transfer To Capital Fund \$1,757,939
- Transfer To Stormwater Fund \$96,649.

The 2005/2006 Interfund Transfers budget is \$1,854,588 reflecting an increase of \$301,774 from fiscal year 2004/2005 amended budget.

The following is the remaining use of General Fund by function:

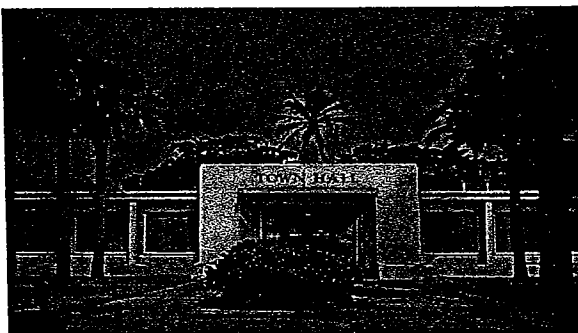
Economic Environment - The Streets, Parks and Roads are all categorized as Economic Environment. Streets, Parks & Roads makes up 9.61% of General Fund expenditures. The 2005/2006 Streets & Roads budget is \$1,348,349 reflecting an increase of approximately \$95,916 from fiscal year 2004/2005 amended budget.

This slight increase results from the increase in cost of benefits.



Physical Environment - The Sanitation Recycling and Public Buildings budgets are all categorized as Physical Environment. Physical Environment makes up 3.57% of General Fund expenditures. The 2005/2006 Physical Environment budget is \$500,487 reflecting an increase of \$ 53,148 from fiscal year 2004/2005 amended budget.

This increase is the result of the purchase of a new air conditioner and generator for Jarvis Hall.



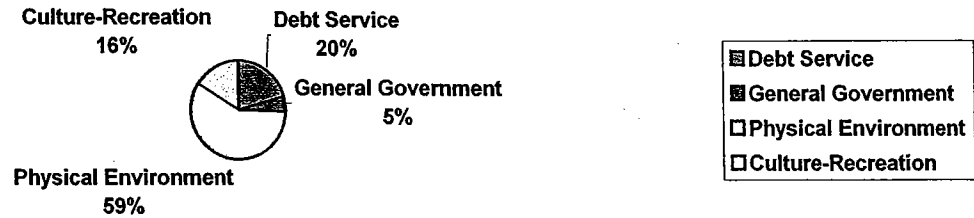
Recreation - The Beach and Recreation budgets are all categorized as Recreation. Recreation makes up 2.38% of General Fund expenditures.

The 2005/2006 Recreation budget is \$333,985 reflecting a decrease of \$36,568 from fiscal year 2004/2005 amended budget. Major expenditures include townwide maintenance of the Town's public beach and the senior center activities.

This slight increase results from the decrease of funds for the cost of banners

Transportation - Parking Enforcement expenditures are categorized as Transportation. Transportation makes up 1.71% of General Fund expenditures. The 2005/2006 Transportation budget is \$240,010 reflecting an decrease of approximately \$11,117 from fiscal year 2004/2005 amended budget. This decrease is the result of the decreased staff and benefits.

FY 2005/2006 Use Of Capital Improvement Funds



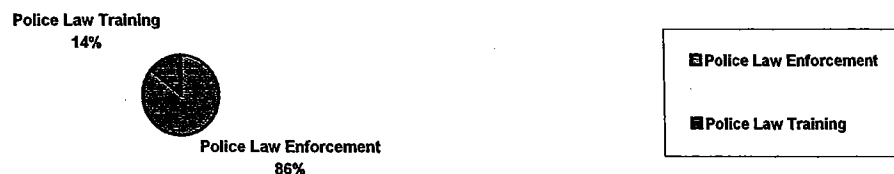
The 2005/2006 **Capital Improvement Fund** budget is \$8,609,100 reflecting an increase of \$ 2,900,903 from fiscal year 2004/2005 amended budget. This increase is the result of funding the construction projects for sanitary sewers and beach access portals.

FY 2005/2006 Use Of Proprietary Funds



The 2005/2006 **Proprietary Funds** budget is \$2,748,282 reflecting a decrease of \$ 404,793 from fiscal year 2004/2005 amended budget. Expenses in the Parking Fund decreased as the result of the completion of the property acquisition transition. Expenses in the Sewer fund remained stable. Expenses in the Stormwater Fund increased as a result of funding the drainage project at El Mar Drive.

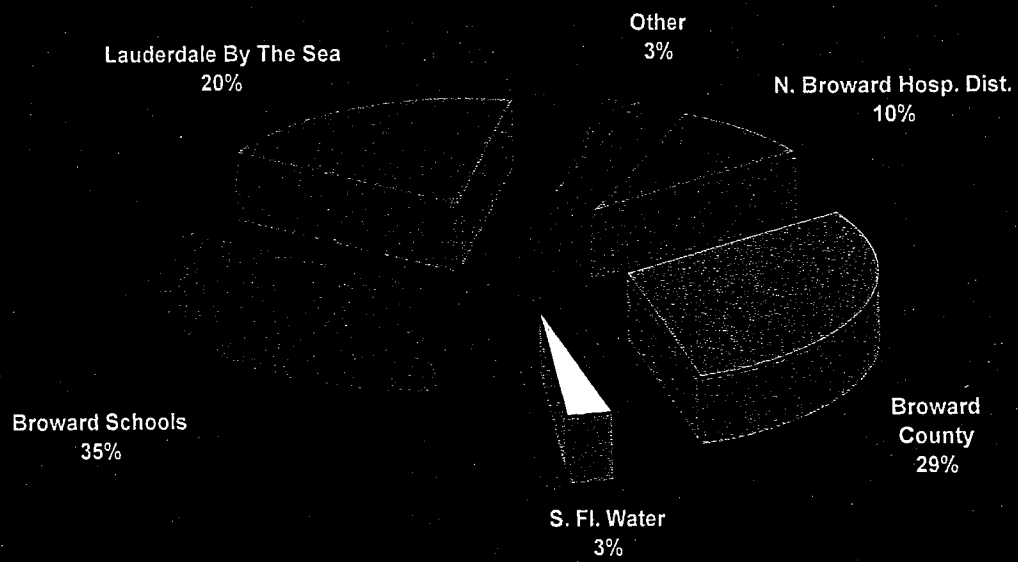
FY 2005/2006 Use Of Special Revenue Funds



The 2005/2006 **Special Revenue Funds** budget is \$10,520 reflecting a decrease of \$ 11,480 from fiscal year 2004/2005 amended budget. Expenses in the Police Training fund remained the same. The budget consist of \$1,500 for mandatory training of police officers and \$9,020 for the purchase of specialized equipment in the police department.

TOWN OF LAUDERDALE BY THE SEA

Where your 2005/2006 Tax Dollar Went



**Comparative Position Count (Funded Positions)
2001/2002 - 2005/2006**

POSITION TITLE	POSITION COUNT FY 01/02	POSITION COUNT FY 02/03	POSITION COUNT FY03/04	POSITION COUNT FY04/05	POSITION COUNT FY05/06
GENERAL FUND					
Legislative & Policy					
Mayor	1	1	1	1	1
Vice-Mayor	1	1	1	1	1
Commissioner	3	3	3	3	3
Total Commission	5	5	5	5	5
Administration					
Town Manager	1	1	1	1	1
Assistant Town Manager	1	1	1	1	1
Town Clerk	1	1	1	1	1
Deputy Town Clerk	1	1	1	1	1
Public Information Officer	0	0	0	1	0
Executive Secretary	1	1	1	1	1
Office Specialist	.5	.5	.5	1	1
Finance Director	1	1	1	1	1
Accountant I	1	2	2	1	1
Accounting Specialist	1	0	0	1	1
Accounting Tech	0	0	1	1	1
Total Administration	8.5	8.5	9.5	11	10
Attorney (Contracted)					
Town Attorney	1	1	1	1	1
Police (Contracted)					
Police Chief	1	1	1	1	1
Lieutenant	1	1	1	1	1
Administrative Specialist II	1	1	1	1	1
Community Service Aide	1	1	1	1	1
Sergeant	3	4	4	4	4
Detectives	1	1	1	1	1
Traffic Commander	1	1	1	1	1
Police Officers/Deputies	18	18	18	18	18
Total Police	27	28	28	28	28
Fire-Fire Rescue (Contracted)					
Battalion Chief	1	1	1	1	1
Fire Administrator	0	0	0	1	1
Fire Inspector (Part-Time)	.5	.5	.5	0	0
Firefighters (Volunteers)	29	31	31	39	39
Firefighters/Paramedics	21	21	21	21.5	21.5
Total Fire Department	51.5	53.5	53.5	62.5	62.5

**Comparative Position Count (Funded Positions)
2001/2002 - 2005/2006**

POSITION TITLE	POSITION COUNT FY 01/02	POSITION COUNT FY 02/03	POSITION COUNT FY 03/04	POSITION COUNT FY 04/05	POSITION COUNT FY 05/06
Public Works					
Municipal Services Director	1	1	1	1	1
Special Projects Coordinator	0	0	1	1	1
Executive Secretary	0	0	1	1	1
Maintenance Supervisor/Public Facilities	1	1	1	1	1
Maintenance Supervisor/Community Standards	1	1	1	1	1
Maintenance Worker II	4	4	5	5	4
Maintenance Worker I	5.5	5.5	6.5	6.5	7
Town Engineer (Contracted)	0	0	0	1	1
Total Public Works	12.50	12.50	16.50	17.5	17
Development Services					
Director of Development Services	0	0	1	1	1
Zoning/Code Supervisor	1	1	1	1	1
Town Planner (Contracted)	1	1	1	1	1
Town Engineer (Contracted)	1	1	1	0	0
Senior Office Specialist	1	1	1	1	1
Code Enforcement Officer	2	2	2	2	2
Total Development Services	6	6	7	6	6
Parking Enforcement					
Parking Enforcement Supervisor	1	1	1	1	0
Office Specialist (Part-Time)	.5	.5	.5	0	0
Parking Enforcement Officers	3	3	3	3	3
F-T Meter Repair Technician-See Parking Fund	1	1	1	0	0
Total Parking Enforcement	5.5	5.5	5.5	4	3
SEWER FUND					
Maintenance Worker I	.5	.5	.5	.5	1
Total Sewer Enterprise Fund	.5	.5	.5	.5	1
PARKING FUND					
Meter Repair Technician	0	0	0	1	1
Total Parking Revenue Improvement Fund	0	0	0	1	1
TOTAL POSITIONSALL FUNDS.....	117.5	120.5	126.5	136.50	134.50

Broward County Cities

Millage Rates Fiscal Years 2002, 2003, 2004, 2005, 2006

Municipality	Fiscal Year 01/02 Total Millage	Fiscal Year 02/03 Total Millage	Fiscal Year 03/04 Total Millage	Fiscal Year 04/05 Total Millage	Fiscal Year 05/06 Total Millage	Fiscal Year 05/06 Millage Ranking
Pembroke Park	8.5000	8.5000	8.5000	8.5000	8.5000	1
Hollywood	6.8500	6.9163	6.9163	6.9163	7.0663	2
Lauderdale Lakes	4.9500	5.7924	6.5237	6.7065	7.0607	3
Margate	7.1266	7.1680	7.0603	6.9800	6.9503	4
Sea Ranch Lakes	6.5000	6.5000	6.5000	6.9500	6.9500	5
Wilton Manors	6.2467	6.5789	6.5140	6.7948	6.7935	6
Lauderhill	5.6000	5.8200	5.8200	6.0200	6.6510	7
Miramar	6.9226	6.8700	6.8700	6.7700	6.6500	8
Tamarac	5.999	5.999	6.4549	6.4096	6.6029	9
Dania	5.7911	6.3900	6.3900	6.3900	6.5664	10
Deerfield Beach	6.8506	6.8369	6.8301	6.7618	6.5000	11
Hallandale	6.7480	6.7480	6.7480	6.5456	6.2838	12
Sunrise	6.2750	6.2500	6.2370	6.2240	6.2100	13
North Lauderdale	5.6792	5.8409	5.7982	6.0893	6.0211	14
Cooper City	5.8570	6.1870	7.0020	5.9710	5.9150	15
Oakland Park	5.9715	5.9715	5.9715	5.8868	5.8868	16
Davie	5.7911	5.7442	5.6184	5.6297	5.5502	17
Fort Lauderdale	5.8409	5.2685	5.1970	5.7698	5.4313	18
Coconut Creek	5.3177	5.3107	5.2879	5.3408	5.3408	19
Pembroke Pines	4.4597	4.4597	4.5990	4.5990	4.9265	20
Lauderdale-By-The-Sea	4.7000	4.7000	4.7000	4.7000	4.7000	21
Plantation	4.0000	4.0000	4.2500	4.3500	4.5889	22
Lazy Lake	7.0000	6.3312	5.4400	5.3994	4.4736	23
Pompano Beach	4.9500	4.8888	4.3000	4.2430	4.1531	24
Coral Springs	4.4906	4.3943	4.2846	4.2639	4.1225	25
Parkland	4.1000	4.1000	4.1000	4.1000	4.1000	26
Lighthouse Point	3.8900	4.1308	3.9669	3.8860	3.8387	27
Southwest Ranch	3.0000	3.0000	3.0000	3.0000	3.0000	28
Hillsboro Beach	3.6500	4.0390	3.5650	3.2358	2.8159	29
Weston	1.5235	1.5235	1.5235	1.5235	1.5235	30

Town of Lauderdale-By-The-Sea

Consolidated Budget Summary By Fund

Fiscal Year 2005 - 2006

The table below consolidates the fiscal year 2005-2006 budgets into fund types and presents revenues and expenditures by category. Following the table is a listing, which itemizes the operating budgets included in each fund type.

Revenues	GOVERNMENTAL FUNDS		Special	Proprietary	Grand
	General	Capital	Revenue		
	Fund	Fund	Funds	Funds	Total
Property Taxes - 4.70	7,716,520.00	-	-	-	7,716,520.00
Assessment Fees - \$260.	2,151,451.00	-	-	-	2,151,451.00
Utility Taxes	754,526.00	-	-	-	754,526.00
Franchise Fees	560,358.00	-	-	-	560,358.00
Licenses & Permits	86,969.00	-	-	-	86,969.00
Intergovernmental Revenue	1,108,454.00	1,277,555.00	-	608,025.00	2,994,034.00
Charges For Services	289,311.00	-	-	1,795,390.00	2,084,701.00
Fines & Citations	542,880.00	-	-	-	542,880.00
Miscellaneous	312,601.00	75,000.00	5,247.00	30,293.00	423,141.00
Interfund Transfers	168,053.00	1,759,916.00	-	94,649.00	2,022,618.00
Total Revenues	13,691,123.00	3,112,471.00	5,247.00	2,528,357.00	19,337,198.00
 Beginning Fund Balance	 340,342.00	 5,496,629.00	 5,273.00	 219,925.00	 6,062,169.00
 Total Available Resources	 14,031,465.00	 8,609,100.00	 10,520.00	 2,748,282.00	 25,399,367.00
Expenditure					
General Government	3,126,816.00	250,000.00			3,376,816.00
Public Safety	6,141,828.00	-	10,520.00		6,152,348.00
Physical Environment	202,237.00	-		1,854,844.00	2,057,081.00
Transportation	240,010.00	-		296,727.00	536,737.00
Recreation	333,985.00	1,398,559.00			1,732,544.00
Economic Environment / Streets	1,348,349.00	5,014,594.00			6,362,943.00
Capital Improvements Projects	-	-			-
Debt Service	656,148.00	1,759,916.00		268,757.00	2,684,821.00
Depreciation	127,504.00	186,031.00		159,901.00	473,436.00
Interfund Transfers	1,854,588.00			168,053.00	2,022,641.00
 Total Expenditures	 14,031,465.00	 8,609,100.00	 10,520.00	 2,748,282.00	 25,399,367.00
 Ending Fund Balance/Retained Earnings	 -	 -	 -	 -	 -
 Total Appropriated Resources	 14,031,465.00	 8,609,100.00	 10,520.00	 2,748,282.00	 25,399,367.00

SPECIAL REVENUE FUNDS:
PROPRIETARY FUNDS:

Police Law Enforcement Trust Fund, Police Law Training Fund
Sewer Fund, Stormwater Fund, Parking Revenue Improvement Fund

FUND BALANCE

General and Capital Improvement Funds - The fact the Town is an oceanside community demands that reserves are adequate to be responsive to the needs of our citizens and public. For the past several years the Town has been earmarking the year-end fund balance pertaining to general fund as emergency reserves to address an unanticipated catastrophic event or economic decline without disturbing the current level of services. The other funds year-end balanced are briefly described below.

Special Revenue Funds – The year-end balances are used to fund non-recurring expenses or mandatory training in future years for the police department in the event of a budget shortfall.

Proprietary Funds – The retained earnings are used to fund improvements to the sewer, stormwater and parking systems to ensure that the proprietary funds are self sufficient without the need to be subsidized by the general fund.

The chart below depicts the unaudited fund balances at year-end September 30, 2005 for fiscal year 2004-2005. Funds balances exist as a result of cost containment efforts as per management directive and/or revenues collected greater than budgeted. These funds enable the Town to continue future projects without the need to incur further debt obligations.

Projected Changes In Fund Balance For Fiscal Year End - 2004/2005 (Unaudited)

	<u>General</u>	<u>Capital</u>	<u>Special Revenue</u>	<u>Sewer</u>	<u>Stormwater</u>	<u>Parking</u>	<u>Totals</u>
Beginning Fund Balance FY 04/05	-	3,868,019	18,365	-	145,327	-	4,031,711
Revenues	12,454,327	4,351,782	8,248	1,263,877	134,267	555,082	18,767,583
Expenses	11,222,896	2,549,352	20,500	887,957	60,413	463,723	15,204,841
Changes in Revenues/Expenses	1,231,431	5,670,449	6,113	375,920	219,181	91,359	7,594,453
Ending Fund Balance for FY 04/05	1,231,431	5,670,449	6,113	375,920	219,181	91,359	7,594,453

CARRY FORWARD BALANCES

Fund Balance (also known as cash carry forward) is the accumulation of revenues exceeding expenditures. Not all amounts of fund balance are available for appropriation. Portions of fund balance are noted on the balance sheet as "reserved" or "designated" for a specific purpose. The unreserved portion of fund balance is that amount which is available for appropriation in the subsequent fiscal year. Fiscal year 2005/2006 budgeted carry forward balances are listed below.

<u>Carry Forward Balances (Unreserved Fund Balances)</u>	
<u>Fund Type/Name</u>	<u>FY 05-06</u>
<u>Special Revenue Funds</u>	
Police Law Training	1,358
Police Law Enforcement Forfeiture	3,915
<u>Proprietary Fund</u>	
Parking Fund	219,925
<u>Governmental Fund</u>	
General Fund	340,342
Capital Improvement Fund	5,496,629
Total 05-06 Carry Forward – All Funds	6,062,169

Projected Fund Balance

Fiscal Year 2005 - 2006

The chart below depicts the projected fund balance at September 30, 2006 for fiscal year 2005-2006. Revenues are projected to be collected at 97.5% whereas expenditures are projected to be expensed at 95%. Mid year budget meetings are held with departments and if necessary management issues directives based on current trend of revenue collection and expenditures.

Projected Funds Balances Changes For Fiscal Year 2005-2006			
	Unaudited 9/30/05 Ending Balance FY 2004/2005	Change	FY2005/2006
Governmental Funds	6,901,880.00	566,014.13	7,467,894.13
Special Revenue Funds	6,113.00	263.00	6,376.00
Proprietary Funds	686,460.00	68,707.05	755,167.05
Totals	7,594,453.00	634,984.18	8,229,437.18
GOVERNMENTAL FUNDS:	General Fund, Capital Improvement Fund		
SPECIAL REVENUE FUNDS:	Police Law Enforcement Trust Fund, Police Law Training Fund		
PROPRIETARY FUNDS:	Sewer Fund, Stormwater Fund, Parking Revenue Improvement Fund		

DEBT ADMINISTRATION

Although, The Town's Charter makes no reference to limitation of general obligation debt, the Administrative Policy is to limit the Town's general obligation debt to 10% of the Town's total reported assessed valuation. Currently, the Town has three long term bank loans with a maturity date of September 2011, which were obtained, to provide additional funding for major capital improvement projects, land and property acquisition.

Principle and interest payments are budgeted in the appropriate fund. The approximate balances by fund are listed below in addition to the approximate total annual principal and interest payments.

Governmental Type Funds Bank Loan Balances By Fund	September 30, 2005	Annual Principal/Interest Payments
General Fund	790,989	298,249
Capital Fund	10,302,069	1,759,916

Proprietary and special revenue funds have no outstanding obligations. The following chart demonstrates the debt payments as a percent of debt compared to the Towns property assessed valuation for the past five years for governmental funds.

General & Capital Improvement Funds Debt - % Of Assessed Value

Fiscal Year	Property Assessed Valuation	Debt Service Payments	Debt Payment % of Assessed Valuation
2001/2002	996,045,894	1,294,246	.1299%
2002/2003	1,141,197,502	1,516,816	.1329%
2003/2004	1,259,147,594	1,697,544	.1348%
2004/2005	1,453,739,511	1,697,544	.1168%
2005/2006	1,728,223,953	2,058,165	.1200%

The Town has no General Obligation bonds outstanding. The balance of the outstanding bond debt, which was issued in 1967 to finance the Town's sanitary sewer system, was retired in 1997 leaving the Town of Lauderdale-By-The-Sea free of bond debt. The following chart demonstrates the debt millage in prior years.

**Town of Lauderdale-By-The-Sea
Comparison Of Debt Levied
Last Ten Fiscal Years**

Fiscal Year	Operating Millage	Debt Millage	Total Millage
1995-1996	4.9043	0.0000	4.9043
1996-1997	4.8500	0.0000	4.8500
1997-1998	3.8500	0.0000	3.8500
1998-1999	3.8500	0.0000	3.8500
1999-2000	3.8500	0.0000	3.8500
2000-2001	3.8500	0.0000	3.8500
2001-2002	4.7000	0.0000	4.7000
2002-2003	4.7000	0.0000	4.7000
2003-2004	4.7000	0.0000	4.7000
2004-2005	4.7000	0.0000	4.7000

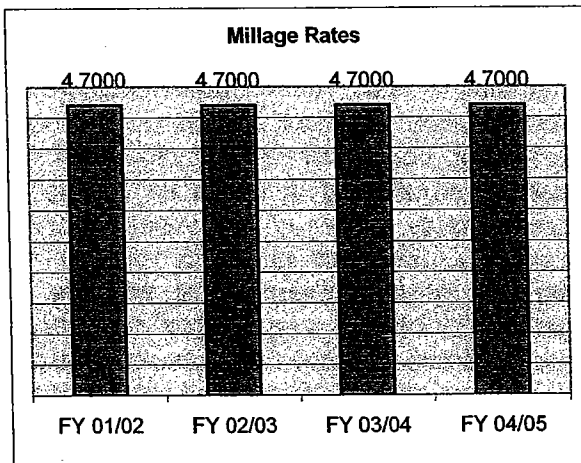
Fiscal Year 2005/2006 Revenue and Expenditure Summaries By Fund

The revenue estimates are based on information received from local and state government agencies, the respective companies, rate studies and the expected growth and historical trends.

GENERAL FUND

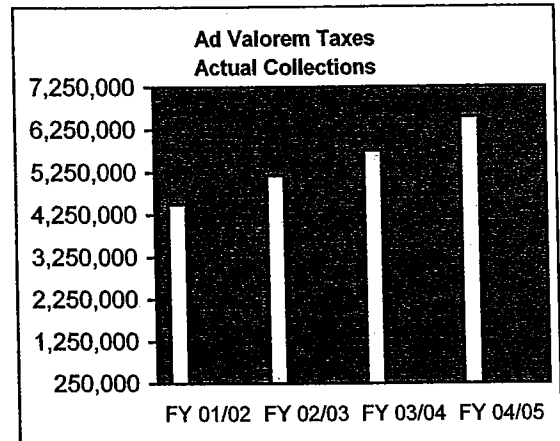
AD VALOREM REVENUE

The Broward County Property Appraiser sets the assessed value of the property and certifies the tax roll to the Town. The Town then sets the millage rate at which the property owners are taxed.



Each mill generates \$1 of tax revenue for every \$1,000 of assessed property value. For 2005/2006, the Broward County Property Appraiser certified the Town's taxable value at the amount of \$1,728,223,953. This is an increase of \$287,418,146 in the Town's tax base over last year.

The State of Florida's TRIM Bill (Truth in-millage) mandates an adjustment in the millage to prevent local governments from receiving additional revenue as a result of increased assessments to existing properties. This adjusted millage is called the "rolled-back rate".



Because of the increase in the Town's tax base, the millage rate of 4.70 will generate approximately \$8,623,838 in ad valorem tax revenue, whereas in fiscal year 1993/1994 The Town's adopted millage of 4.5743 only generated \$1,168,677 in ad valorem revenue.

The Town budgets no more than 95% allowing for the possibility of actually receiving less. The Town anticipates collecting \$7,716,520 in 2005/2006, which is \$ 1,225,573 more than fiscal year 2004/2005 amended budget.

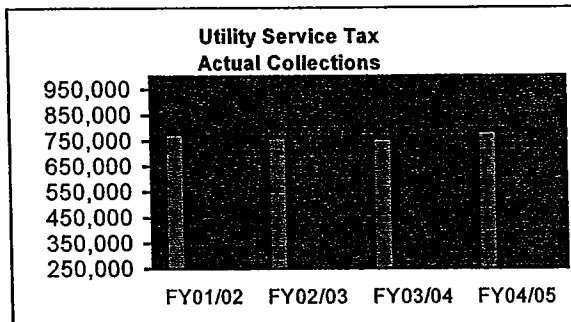
FIRE ASSESSMENT FEE

The Town levies an annual fee to all property owners for fire services. The fiscal year 2005/2006 residential rate is \$260.00 whereas the non-residential rate varies from \$499. to \$19,942. depending on square footage.

The Town anticipates collecting \$2,151,451 in fire assessment fees, which is \$ 19,294 more than fiscal year 2004/2005 amended budget.

UTILITY SERVICE TAX REVENUE

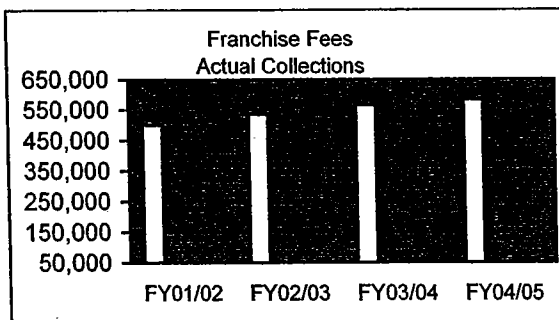
The Town of Lauderdale-By-The-Sea levies a ten percent utility service tax. The Town levies a utility tax on the consumption of electricity, water and natural gas.



Electric utility fees generate the majority of utility revenue. The Town expects to collect \$754,526 in franchise tax revenue in fiscal year 2005/2006, which is \$9,363 more than fiscal year 2004/2005 amended budget.

FRANCHISE FEES

The Town levies a 7% franchise tax for the consumption of electricity, natural gas and vehicle towing services. The franchise tax for the collection of waste is 3.76% residential and 10% commercial. The revenue generated from the waste franchise fee helps defray the cost of drainage projects.



Electric franchise fees generate the majority of franchise revenue. The Town expects to collect \$560,358 in franchise fees in fiscal year 2005/2006, which is \$8,606 less than fiscal year 2004/2005 amended budget.

OCCUPATIONAL LICENSES - PERMITS

The Town collects fees for the issuance of occupational licenses, building and related

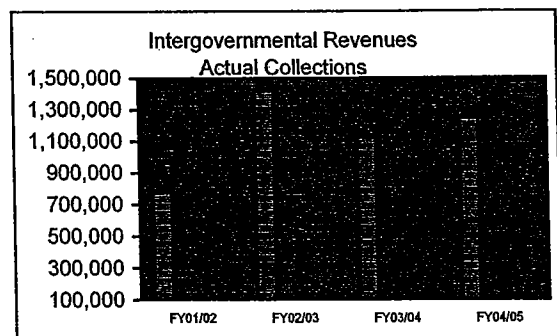
permits, sign and zoning permits. Revenue is estimated based on existing or new construction projects, historical and collection trends.

The Town has an interlocal agreement with Broward County for building department services. Broward County receives a portion of the revenue generated from the issuance of building permits for funding of their services and submits a portion of collection back to the Town.

The Town collects fees associated with occupational licenses, sign permits and related fees directly. The Town expects to collect \$86,969 in license and permits in fiscal year 2005/2006, which is \$2,446 more than fiscal year 2004/2005 amended budget.

INTERGOVERNMENTAL REVENUES

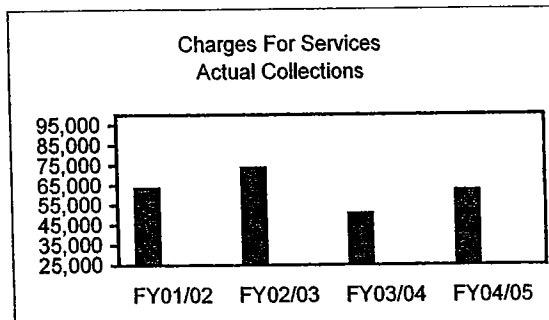
The Town receives intergovernmental revenue from the State of Florida. Distribution for fuel, telecommunication service tax, alcoholic beverage license, sales tax, and cigarette tax included in the state revenue sharing revenues with local governments is based on population and municipal assessed value per capita. The majority of intergovernmental revenue is generated by the communication service tax. In addition the Town collects revenue from Broward County as part of interlocal agreements for recyclable materials, senior center activities and the community bus program.



In fiscal year 2005/2006, the Town expects to collect \$1,108,454 in intergovernmental revenues, which are \$6,463 more than fiscal year 2004/2005 amended budget.

CHARGES FOR SERVICE

The Town of Lauderdale-By-The-Sea charges fees to the users of various services. Fees include tennis court, parking permits, site plan application fees and



parking meters.

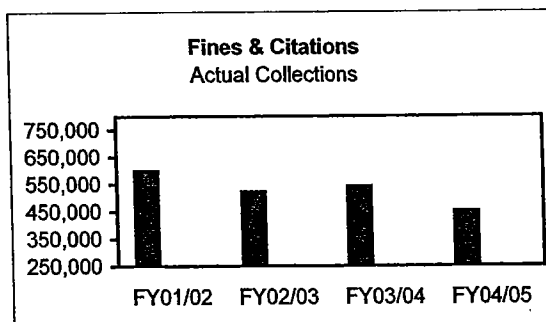
Tennis Court, Shuffle Board, Parking Permits

Tennis court fees, shuffleboard court fees and parking permits increased by 5% in keeping with the Commission's policy. The Town expects to collect \$57,259 in charges for service during FY 2005/2006, which is \$17,398 less than fiscal year 2004/2005 amended budget.

Parking Meter Revenue

The Town expects to collect \$232,052 in parking meter revenue during fiscal year 2005/2006, which is the same as the fiscal year 2004/2005 amended budget.

FINES & CITATIONS

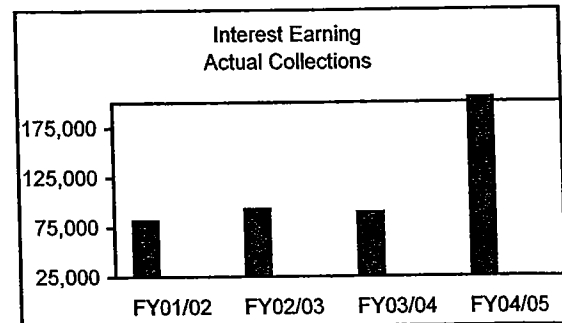


This revenue category includes parking, zoning and code enforcement fines which are collected by the Town. Citations and fines are used to offset parking and code enforcement expenses. The Town expects to collect \$542,880 in Fines & Citations

during FY 2005/2006, which is \$6,178 more than fiscal year 2004/2005 amended budget.

INTEREST ON INVESTMENTS

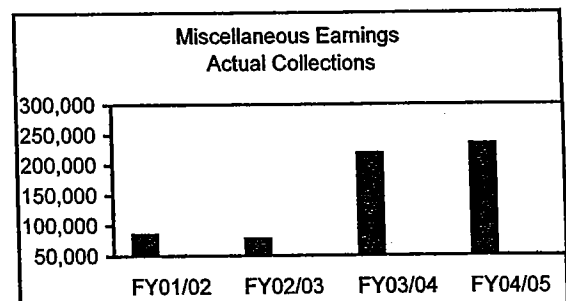
The revenue generated on investments is estimated based on the investment market and cash flow forecasts. Interest income is estimated based on the investment market and cash flow forecasts.



The Town anticipates collecting \$132,729 in interest income during FY 2005/2006, which is \$38,190 more than fiscal year 2004/2005 amended budget.

MISCELLANEOUS REVENUE

Revenue in this category is generated primarily from rent and miscellaneous income (donations, copies, advertising, insurance and utility reimbursement). Insurance and utility reimbursements are those expenses reimbursed by contract.



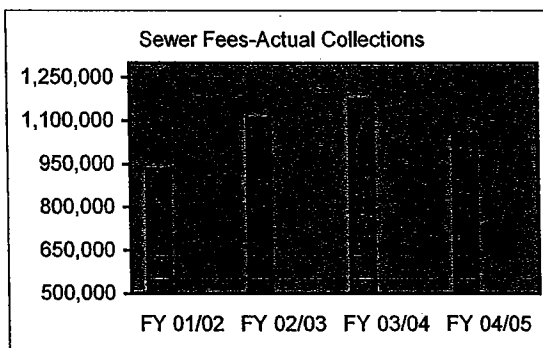
The Town anticipates collecting \$ 179,872 in miscellaneous income during FY 2005/2006, which is \$19,868 less than fiscal year 2004/2005 amended budget.

Proprietary Funds

SEWER FUND

The current monthly sewer fees range from \$7.60 for single family and multi-family. Commercial accounts vary from \$7.60 to \$190.00 depending on the meter size. All customers pay \$3.00 consumption rate per 1,000 gallons over their monthly cap, which are 2,000 gallons for single family and 1,000 gallons for multi-family and commercial. There was no rate change for fiscal year amended 2005/2006.

Any increase passed on to the Town by the City of Pompano is passed on to the consumer to eliminate General Fund subsidy. The Town expects to collect \$1,172,000 in sewer fees during fiscal year 2005/2006 which is the same as fiscal year 2004/2005 amended budget.



STORMWATER FUND

The current monthly stormwater fee referred as the equivalent stormwater unit (ESU) rate is \$7.00 for fiscal year 2005/2006. The monthly ESU is assessed to all property owners based on impervious area. A unit or 1 ESU is currently based on an average of 4,472 square feet of imperious area. The ESU increased \$3.50 in FY 2005/2006.

The Town expects to collect \$204,400 in stormwater utility fees during FY 2004/2005, which is \$102,200 more than fiscal year 2004-2005 amended budget.

PARKING REVENUE IMPROVEMENT FUND

Parking Meter rates in the business district range from \$.25 to \$.50 per ½ hour of parking depending of the location of the parking meter.

The Town expects to collect \$ 378,079 in Parking Meter Revenue during fiscal year 2005/2006, which is \$71,417 more than fiscal year 2004/2005 amended budget.

Special Revenue Funds

POLICE LAW TRAINING AND ENFORCEMENT TRUST FUNDS

This Police Law Enforcement Trust Fund derives its revenue from confiscation of property or cash whereas the Police Law Training Trust Fund derives its revenue from traffic offenses and misdemeanors.

The Town expects to collect \$5,247 in revenue during fiscal year 2005/2006, which is \$1,612 more than fiscal year 2004/2005 amended budget. Carryforward funds are utilized to fund non-recurring expenditures in the event of a shortfall of revenues.

Capital Improvement Fund

The Capital Improvement Fund receives its revenue primarily from existing loan proceeds, grant funding, undesignated fund balance and transfers from general fund.

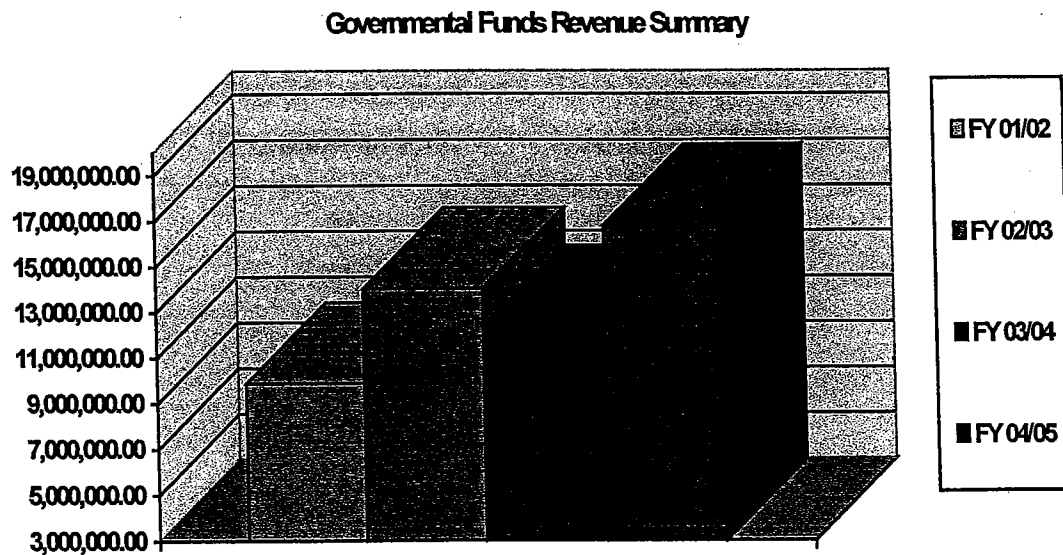
The Town expects to collect \$8,609,100 in revenue during fiscal year 2005/2006, which is \$2,600,903 more than fiscal year 2004/2005 amended budget.

Town of Lauderdale-By-The-Sea

Governmental Type Funds Revenue Summary

General and Capital Improvement Fund

FISCAL YEAR	TAXES & FRANCHISE ASSESS- FEES	UTILITY & METER FEE	PARKING METERS	LICENSES & PERMITS	INTER GOVERN- MENTAL	CHARGES FOR SERVICES	FINES & FORFEITS	INTEREST & MISC.	TRANSFERS & OTHER SOURCES	TOTAL
2001/02	4,814,158	1,278,311	193,238	57,984	782,103	66,905	599,220	349,765	1,730,833	9,872,517
2002/03	5,531,092	1,298,731	207,856	67,035	1,885,313	76,198	521,886	290,359	4,134,115	14,012,585
2003/04	7,833,401	1,324,511	220,660	80,573	1,157,670	172,705	541,329	385,738	639,972	12,356,559
2004/05	8,565,377	1,367,937	202,728	106,684	1,242,588	63,333	451,109	589,130	4,217,222	16,806,108



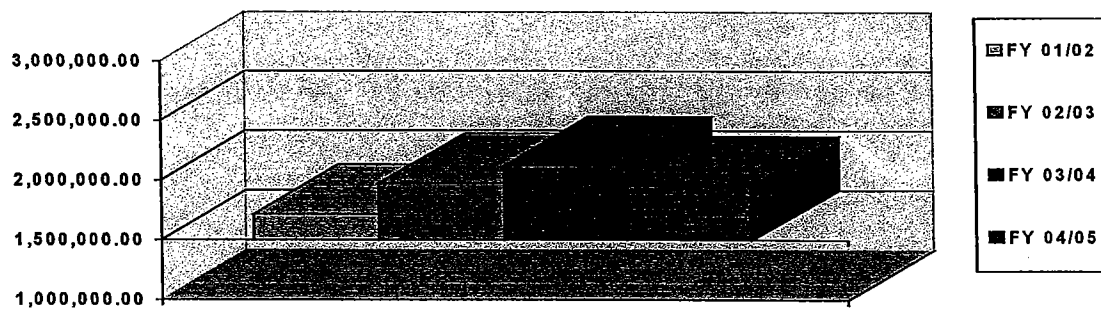
Town of Lauderdale-By-The-Sea

Proprietary Funds Revenue Summary

Sewer, Stormwater & Parking Funds

FISCAL YEAR	CHARGES FOR SERVICES	INTEREST EARNINGS	MISCELLANEOUS REVENUES	OTHER FINANCE SOURCE	INTERFUND TRANSFER	TOTAL
2001/02	1,233,487	19,922	-	-	462,266	1,715,675
2002/03	1,436,362	13,375	-	-	525,801	1,975,538
2003/04	1,546,486	11,848	-	-	559,917	2,118,251
2004/05	1,463,596	35,984	-	-	453,645	1,953,225

Proprietary Funds Revenue Summary

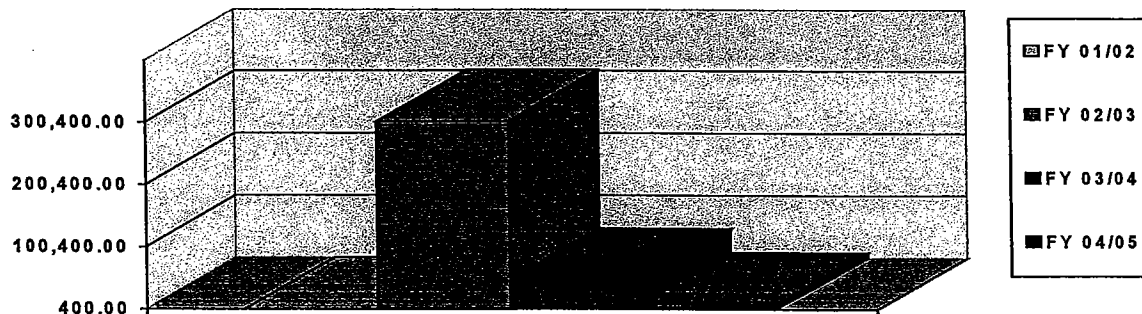


Special Revenue Funds Revenue Summary

Police Law Training and Police Law Enforcement Funds

FISCAL YEAR	FINES & FORFEITURES	INTEREST EARNINGS	TOTAL
2001/02	-	437	437
2002/03	300,585	1,798	302,383
2003/04	43,599	3,334	46,933
2004/05	-	8,248	8,248

Special Revenue Fund Revenue Summary

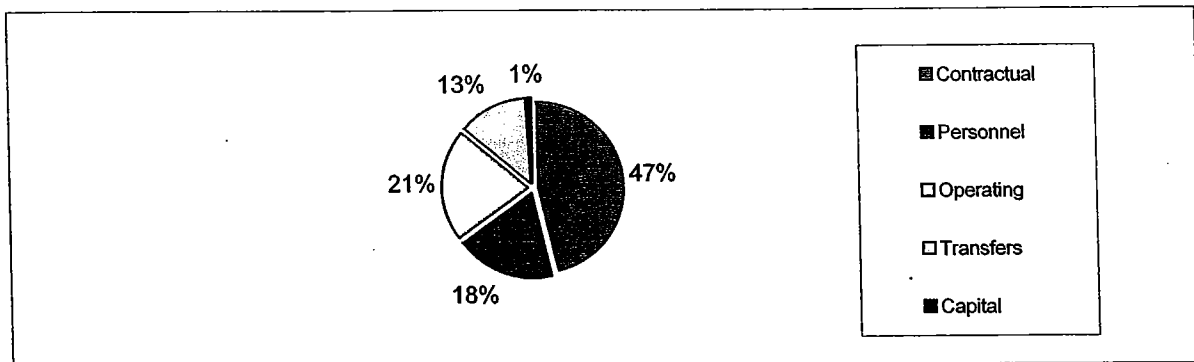


Fiscal Year 2005/2006 General Fund Expenditure

The Town government is organized into departments along functional lines and operates under the "Commission-Manager" form of government. Total general fund expenditures are presented by department and object. The budget for fiscal year 2005/2006 is a balanced budget. Whereas, budgeted expenditures of \$14,031,465 equal budgeted revenues. Undesignated fund balance was not utilized, as the revenue inflows are sufficient to cover the outflow of expenditures.

The General Fund budget for fiscal year 2005/2006 has increased by approximately 16.13% from fiscal 2004/2005 amended budget. This is a result of additional funds allocated to interfund transfers primarily for capital improvement projects, funding height restriction expenses and reserves, which total approximately 56% of the increase. The remaining increase is dedicated to increase in contractual services, salaries, benefits and general liability insurance premiums. Approximate changes by function are reflected in the graph below.

	FY 2005-0006 Adopted	FY 2004-2005 Final Budget	% Of Change
Personal Services & Benefits	\$ 2,588,687	\$ 2,303,190	12.396%
Contractual Services	\$ 6,515,338	\$ 6,005,375	8.492%
Operating	\$ 2,972,252	\$ 2,161,646	37.499%
Capital Outlay	\$ 100,600	\$ 59,117	70.171%
Interfund Transfers	<u>\$ 1,854,588</u>	<u>\$ 1,552,814</u>	<u>19.434%</u>
Total Budget	<u>\$14,031,465</u>	<u>\$12,082,141</u>	



Historically general fund expenditures have increased no more than 5%. The largest use of general fund in the fiscal year 2005/2006 budget are townwide services related to public safety consisting of Fire, Fire Rescue, Police Protection and Development Services which represents approximately 43.77% of total general fund expenditures. Public Safety services reflect an increase of approximately 4.16% from the 2004/2005 amended budget.

The second largest use of general fund or approximately 25.74% of total general fund expenditures are the General Government functions reflecting an increase of 56.29% from 2004/2005 amended budget. The budget reflects funding height restriction expenses, increase in cost of personal services, fringe benefits, operating expenses, professional fees for various studies and contingency funds for any unanticipated expenditure. Streets and Roads continues to be funded at a higher level to be able to maintain the Town's public areas by planting additional trees and by maintaining completed townwide landscape projects.

Contractual Services

Contractual services account for approximately 46.43% of the total general fund budget for fiscal year 2005-2006. Total contractual services have increased as a result of the consumer price index (CPI) or existing contractual obligations. The Broward County Sheriff's Office provides townwide police, emergency medical and fire services.

Additional funding has been provided for evaluation and appraisal reports, conceptual plans for grant proposals, planning and municipal support studies, legislative consultant, public information officer and a height restriction study.

Operating

Operating expenses account for approximately 21.18% of the total general fund budget for fiscal year 2005-2006. Total operating expenses have increased approximately \$ 810,607 as a result of funding height restriction and reserves, which totals approximately 98.6% of the increase.

Existing maintenance agreements and service agreements were budgeted accordingly. Funding has been provided for additional landscape, painting and maintenance of public facilities and to maintain the Town's public areas.

Personnel Services

Personal services account for approximately 18.45% of the total general fund budget for fiscal year 2005-2006. Personnel services have been budgeted to reflect a 5% increase for elected officials and a cost of living allowance (COLA) increase for Town employees. Increases in health benefits and general liability insurance premiums were budgeted accordingly. The budget reflects no change in staffing levels. The reduction in position count is the elimination of two vacant positions.

Interfund Transfers

Interfund Transfers account for approximately 13.22% of the total general fund budget for fiscal year 2005-2006. Interfund transfers have increased approximately 19.43% from fiscal year 2004-2005 amended budget. Detailed proposed transfers for fiscal year 2005/2006 are listed below. The largest increase is reflected in the capital improvement fund, which represents approximately 94.7% of total interfund transfers.

- Transfer To Capital Fund \$ 1,757,939.
- Transfer To Stormwater Fund \$ 96,649

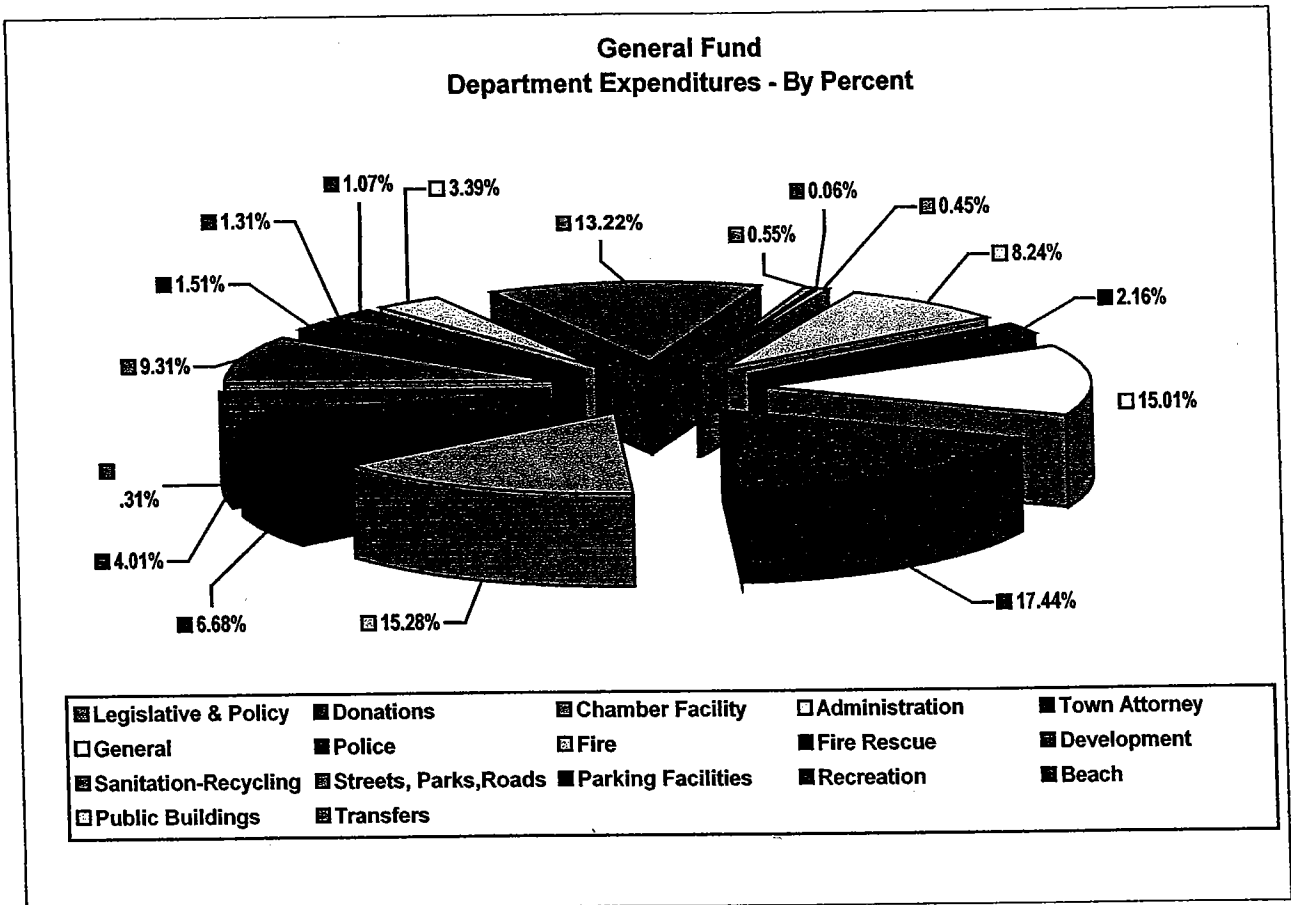
Capital Outlay

Capital Outlay expenditures account for approximately 0.72% of the total general fund budget for fiscal year 2005-2006. Expenditures are made as equipment needs to be replaced or becomes outdated.

General Fund Expenditures By Budgetary Department

\$14,031,465

The Town's General Fund is broken down by and budgeted at the department level.



Legislative - Commission

Salary increase for Mayor & Commissioners.
Funding for training and upgrade repair of audio equipment.

Executive - Town Manager/Administration

Cost of living salary increase for non-union and management employees.
Funding for town topics, reprint of codebooks, election poll workers and equipment service and maintenance agreements.

Town Attorney

Increase in Town Attorney retainer fee.
Increase in expenses related to height litigation.

Police Department

Funded townwide contractual obligation for police services which reflects a five percent increase as a result of the consumer price index.

Fire and Fire Rescue Department

Funded townwide contractual obligation for fire and fire rescue services which reflects a five percent increase as a result of the consumer price index.

Development Service

Funding for comprehensive plan amendments, community redevelopment area (CRA) analysis and support services related to zoning and code activities.

Sanitation

Increase in contractual obligation for recycling services.

Public Buildings

Increase in utility costs due to increased cost by City of Fort Lauderdale and Florida Power and Light. Increase in building capital outlay for the replacement of the air conditioner in Jarvis Hall and the purchase of a generator.

Public Works, Streets, Parks & Roads

Funding of the Adopt A Tree Program.
Increase funding for landscaping and maintenance of streets, parks and roads.
Funding for the purchase of machinery and equipment.

Parking Enforcement

Reduced staffing level with the elimination of the parking supervisor and related benefits.

Recreation

Funding of Senior Center contractual services reflecting a five percent increase as a result of the consumer price index.

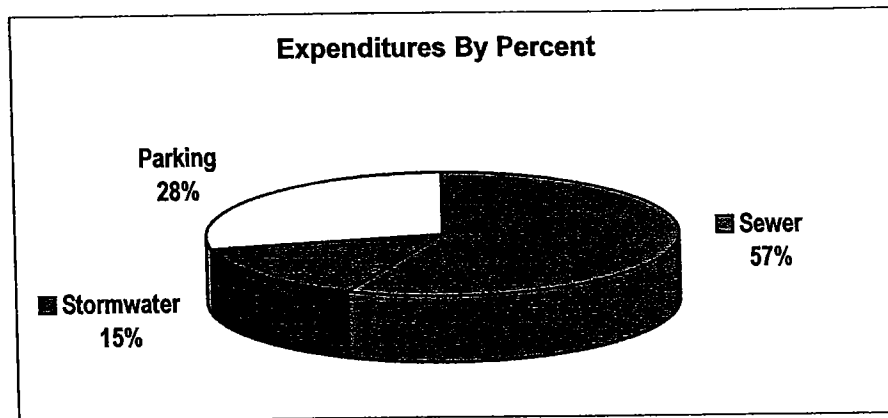
Beach

Increase in contractual obligation maintenance of the beach areas reflecting a five percent increase as a result of the consumer price index.

Proprietary Funds

\$2,748,282

The Town's Enterprise Fund is broken down by and budgeted by fund. The Sewer and Parking funds are not subsidized, as they are self-contained. The General Fund as a result of funding the Terra Mar drainage improvement project subsidizes the Stormwater.



Sewer Fund

Funding for emergency repairs, telemetry of the pump stations and sewer line maintenance and repairs

Stormwater Fund

Funding for storm drain maintenance and the Terra Mar drainage project.

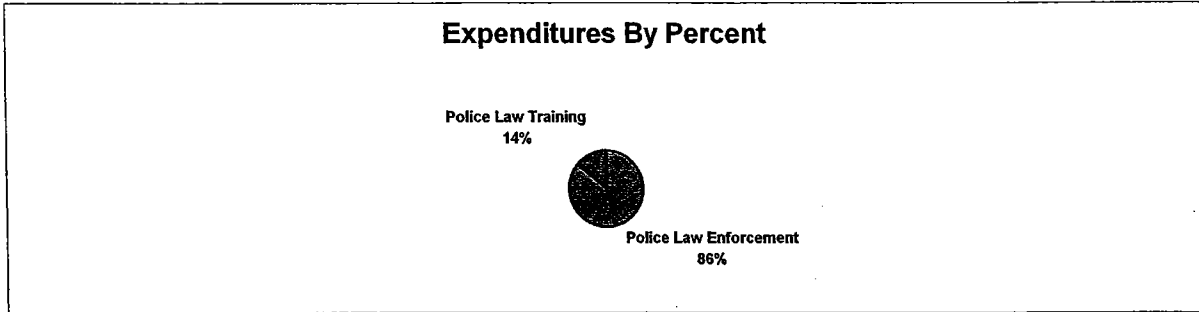
Parking Fund

Funding for decorative meters, poles, covers and meter replacement.

Special Revenue Funds

\$10,520

The Town's Special Revenue Fund is broken down by and budgeted by fund for the Police Law Enforcement Trust Fund and the Police Law Training Fund. Expenditures made are non-recurring operating expenses and/or a one-time purchase of specialized equipment.



Police Law Training

Funding for mandatory training

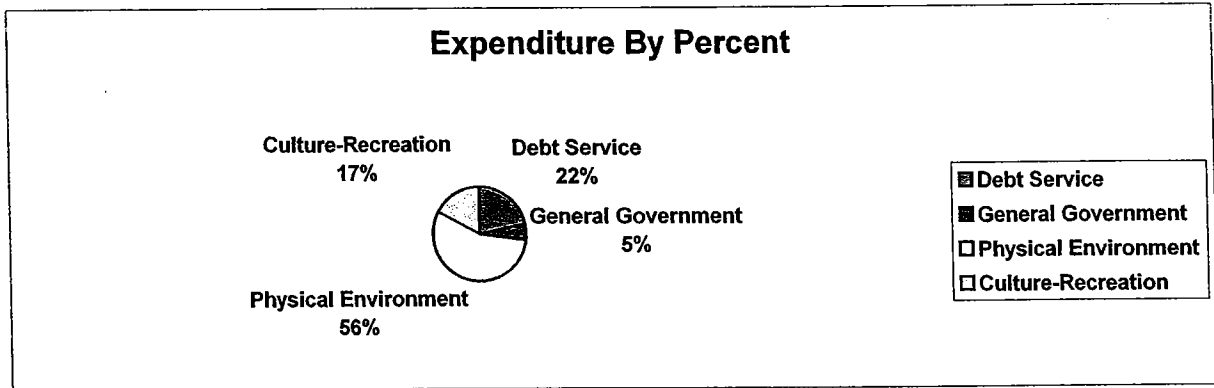
Police Law Enforcement Trust

Funding for specialized equipment.

Capital Improvement Fund

\$ 8,609,100

The Town's Capital Improvement fund is broken down by and budgeted by project.



Physical Environment

Sanitary Sewers Construction Projects
Terra Mar
Sunset Lane

Culture – Recreation

Beach Access – Portals Projects
Washingtonia
Hibiscus
Datura
Pine

Beach Pavilion
East End Of Commercial Boulevard

Beach Renourishment Project

Debt Service

Promissory Notes

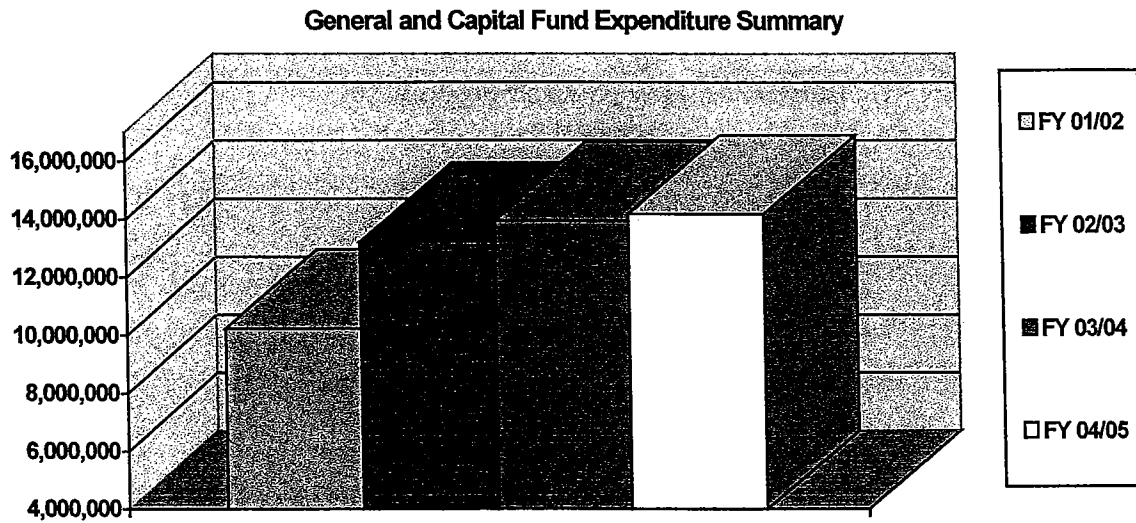
General Government

Infrastructure depreciation expense

Governmental Type Funds Expenditure Summary

General and Capital Improvement Fund

FISCAL YEAR	GENERAL GOV'T	PUBLIC SAFETY	PHYSICAL ENVIRONMENT	ROADS & STREETS	PARKS & RECREATION	TRANS-PORTATION	ECONOMIC DEVELOPMENT	DEBT SERVICES	TRANSFERS	TOTAL
2001/02	1,706,365	3,075,025	180,894	1,241,722	333,788	229,013	63,610	1,294,246	2,124,818	10,249,481
2002/03	1,967,175	3,233,422	1,579,752	1,355,941	1,312,532	126,590	146,769	1,516,816	1,985,749	13,224,746
2003/04	1,784,233	5,744,749	408,752	2,669,386	434,143	222,955	73,585	1,399,292	1,199,889	13,936,744
2004/05	1,802,379	5,639,580	445,022	1,772,381	724,126	251,120	57,755	1,489,448	1,995,569	14,177,380



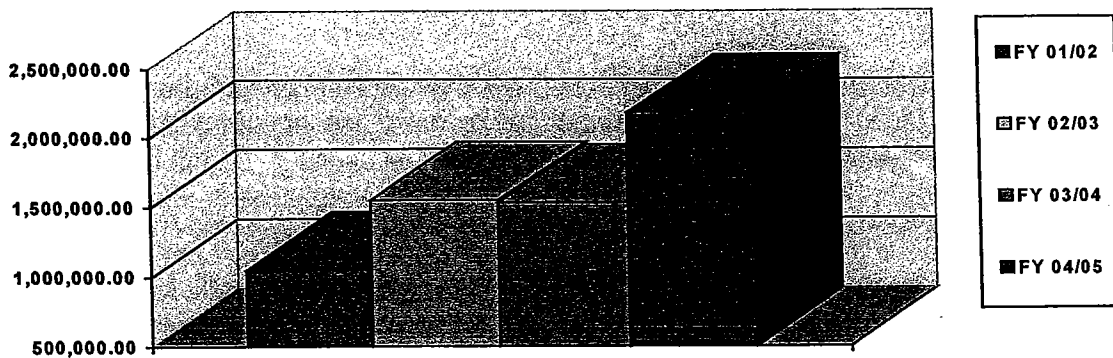
Town of Lauderdale-By-The-Sea

Proprietary Funds Expenditure Summary

Sewer, Stormwater and Parking Funds

FISCAL YEAR	DEBT SERVICES	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	INTERFUND TRANSFER	TOTAL
2001/02	30,554	35,853	982,835	-	-	1,049,242
2002/03	276,376	142,276	924,924	204,722	-	1,548,298
2003/04	375,615	84,664	940,536	130,471	-	1,531,286
2004/05	-	90,304	949,426	1,140,206	-	2,179,935

Proprietary Funds Expenditure Summary

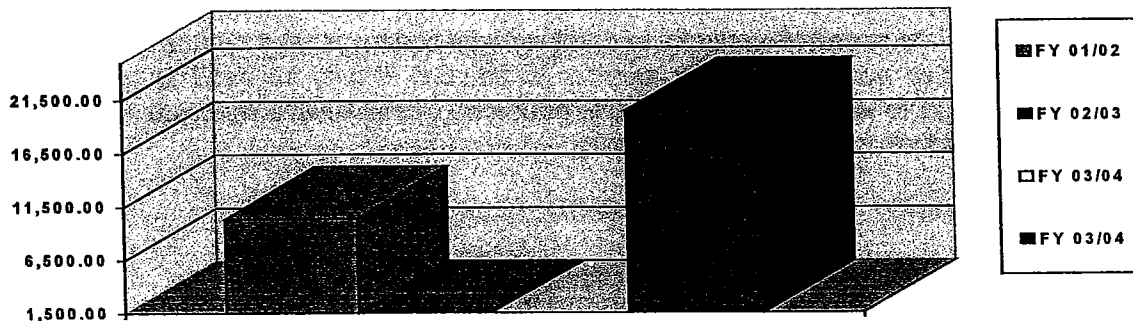


Special Revenue Funds Expenditure Summary

Police Law Training and Police Law Enforcement Funds

FISCAL YEAR	OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL
2001/02	3,341	7,032	10,373
2002/03	1,500	-	1,500
2003/04	1,500	-	1,500
2004/05	-	20,500	20,500

Special Revenue Funds Expenditure Summary



Financial Policies

The Town continues to evaluate and advance upon our financial management and investment strategies initiated in FY96/97. We have held the Town's ad valorem millage rate increase to 4.7, the tenth lowest in Broward County. The Town's ad valorem millage rate in Fiscal Year 1995/1996 was 4.9043, higher than any year in the past 10 years.

Short-Term

On an annual basis, after the year-end budget process has been completed, the Finance staff submits a schedule of all fund surpluses and deficits, with projections of reserve requirement and a plan for the use of any surplus for the next fiscal year.

The General Fund's un-appropriated fund balance is maintained in an amount greater than or equal to 16.67% of the General Fund budget to ensure sixty days of working capital.

In addition the General Fund's Reserve account is maintained in an amount greater than or equal to 10% of the General Fund budget to make certain adequate funding is available in the event of a major catastrophe or other emergency.

Long Term

In order to ensure that the Capital Improvement Fund programs are fully funded over a five-year period, cash balances in the Capital Fund must preserve at least 75% of the appropriated budget for the current fiscal year to ensure completion of budgeted projects.

The Capital Improvement Program (CIP) details the towns five-year plan for infrastructure and capital improvement projects. On an annual basis, based after the reserve requirements are met for the General Fund, excess reserves are set aside and management recommends that any surplus amount be transferred to the Capital Improvement Fund in an attempt to continue to fund major infrastructure and beautification programs. In fiscal year 2005-2006 the transfer to the Capital Improvement Fund increased approximately 38.5%.

Financial Strategy

For the past five years the Town has aggressively restructured and retired debt taking advantage of changes in interest rates to reduce future debt service obligations. This strategy has resulted in savings and has provided the Town with additional funds to aggressively fund capital projects.

Debt payments are reviewed annually and any excess surpluses may be used to pay for CIP projects or to avoid future debt service, in addition, it may be used to pay down existing debt and to remain within the 10% debt limit of the Town's reported assessed valuation as set forth by administrative policy.



Mission Statement

The mission of the Town Of Lauderdale By The Sea is to maximize services to its residents and visitors in the most cost-effective way. This is accomplished by maintaining efficient government practices through teamwork with the Towns elected officials, staff and citizens. This establishes a partnership and safeguards the safety and welfare of the residents and visitors.

Performance Measures

Though our ratings have become stronger in all categories over the years, we are striving to improve our performance measurement. Extensive management reporting and productivity evaluation is time consuming, but we have developed short and long term goals in an attempt to address town wide residential concerns.

Short Term Goals

Administration:

Continue to responsibly manage the Town's resources and improve our budgetary process so that the Commission and residents will be fully informed as to the financial condition of the Town.

In fiscal year 2004 – 2005 the towns General Fund's budgeted revenue was realized at 101.6% and our expenditures at 90.9%, exceeding our expectations of our projected Fund balance. Management issued directives based on current trend of revenue collection and expenditures in an attempt to collect revenue at 97.5% and expenditure at 95% of budget. We anticipate on exceeding our goal in fiscal year 2005-2006.

Municipal Services:

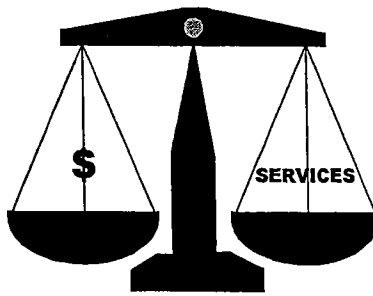
Improved customer service is achieved by maintaining an open door policy in Town Hall to address concerns of our residents and visitors and continue to disseminate accurate information via the town's cable channel and monthly newsletter.

In fiscal year 2004–2005, 1,007 complaints were logged in and 984 (99.97%) were successfully addressed. 74.48% were related to public works, 25.22% to code enforcement and .3% to public safety. Most of the complaints in fiscal year 2004-2005 were a result of hurricane activities that we experienced. All hurricanes related complaints were addressed within 24 hours.

Economic / Physical Development:

Continue to aggressively pursue grant funding for current and future projects.

In fiscal year 2004 – 2005 the Town applied for 5 grants and was successfully awarded funding in the amount of \$ 704,271 for projects in fiscal year 2005-2006.



Long Term Goals

Ensure a financially responsible government and an economically vital community. Protect and improve city services, the environment and quality of life for residents and visitors.

Our long-term goals are based on the Town's Master Plan and are established within the five-year capital improvement program. Projects are reviewed and prioritized by the Town Commission.

The Town continues to provide effective services to residents allowing them to live their lives to the fullest possible. In addition the Town continues to provide infrastructure to assure the continued success of its primary industry, "tourism".

Major Accomplishments

In fiscal year 2003-2004 the town completed the design, permits and request for proposal process for burying utilities cable underground and in 2004-2005 the town completed the major Capital Improvement Project totaling over \$2.8 million dollars along AIA.

During fiscal year 2004-2005 the town completed the sanitary sewer design, permits and request for proposal process totaling over \$ 148 thousand dollars for Terra Mar and Sunset Lane. The Town Commission approved the contract for construction to begin in fiscal year 2005-2006 for two major capital sanitary sewer improvement projects totaling over \$2.8 million dollars.

In fiscal year 2004-2005 the town completed the purchase of land totaling over \$ 1.1 million dollars for construction of another surface parking lot. The request for proposal process was completed in 2004-2005 and the Town Commission approved the contract for construction to begin in fiscal year 2005-2006 which totaled over \$ 159 thousand dollars.

The Town continues to provide effective services to residents allowing them to live their lives to the fullest possible. In addition the Town continues to provide infrastructure to assure the continued success of it primary industry "tourism".

General Government Fiscal Year 2005/2006 Department Budgets

LEGISLATIVE AND POLICY

Oliver Parker, Mayor
Edwin Kennedy, Vice-Mayor
Charles Clark, Pro Tem Mayor
David Wessels, Commissioner
John L. Yanni, Commissioner

GOAL: To represent the public interest, provide leadership and direction for the Town's future and assure the present and future fiscal integrity of the municipal government.

POSITION TITLE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
Mayor	1	1	1	1	1
Vice-Mayor	1	1	1	1	1
Commissioners	3	3	3	3	3
Total	5	5	5	5	5

DEPARTMENTAL OBJECTIVES:

To exercise all of the powers as an elected official to do whatever may be deemed necessary for the safety, health and general welfare of the citizens of the Town of Lauderdale-By-The-Sea.

SERVICE LEVEL NARRATIVE:

The Town of Lauderdale-By-The-Sea is governed by a five member Town Commission, elected at large on a non-partisan basis. The Mayor presides at all Town Commission meetings and other public functions and is the ceremonial head of the Town. The Commission legislatively determines policy and appoints a Town Manager who is responsible for administration of that policy and managing the Town's departments and services.

The Town Commission holds regular meetings on the second and fourth Tuesdays of each month as well as special meetings and workshop sessions throughout the year as required by Town Charter to carry out the legislative responsibilities of their positions. The Town Commission disseminates information, listens to public and staff input, and then takes appropriate action, which is in the best interest of the health, safety and general welfare of the citizens of the Town of Lauderdale-By-The-Sea. Commission members make themselves available to the general public outside the Town Commission meetings to answer public inquiries and requests for information.

ACHIEVEMENTS:

Revised and adopted new Town policies and ordinances to address wide spectrum of problems and community issues. Approved Master Plan for townwide redevelopment and identified projects to be implemented for Fiscal Year 2005-2006.

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006**

FUND: 1 NAME: GENERAL FUND
DEPT: 511 NAME: LEGISLATIVE AND POLICY

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
PERSONNEL SERVICES					
SALARIES	42,000.00	44,100.00	46,121.00	48,620.00	51,053.00
FICA	3,179.00	3,374.00	3,528.00	3,719.00	3,906.00
RETIREMENT	5,115.00	5,034.00	6,308.00	7,220.00	7,776.00
SUBTOTAL	50,294.00	52,508.00	55,957.00	59,559.00	62,735.00
OTHER SERVICES					
COMMUNICATIONS	337.00	232.00	151.00	171.00	120.00
EQUIPMENT MAINTENANCE	-	138.00	-	-	2,000.00
OFFICE SUPPLIES	-	-	442.00	60.00	1,000.00
DUES & SUBSCRIPTIONS	1,261.00	1,885.00	2,327.00	2,458.00	2,740.00
TRAINING	-	1,145.00	255.00	1,485.00	5,000.00
OPERATING SUPPLIES/MISC.	4,798.00	2,629.00	2,273.00	2,440.00	2,300.00
SUBTOTAL	6,396.00	6,029.00	5,448.00	6,614.00	13,160.00
CAPITAL OUTLAY	1,700.00	-	-	4,959.00	1,500.00
SUBTOTAL	1,700.00	-	-	4,959.00	1,500.00
TOTAL DEPT 511	58,390.00	58,537.00	61,405.00	71,132.00	77,395.00

DONATIONS – NON-PROFIT ORGANIZATIONS



GOAL: To aid non-profit organizations by assisting in the funding of projects that benefit the multiple needs of citizens of Broward County.

DEPARTMENTAL OBJECTIVES:

To plan, coordinate and assist in funding community related not-for-profit social services agencies.

ACHIEVEMENTS:

Provided financial assistance to:

- Area Agency on Aging of Broward County
- Women in Distress
- Kids Voting Broward
- Family Central
- Boy Scouts of America
- Broward Coalition For The Homeless

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006

FUND: 1 NAME: GENERAL FUND
DEPT: 511.100 NAME: DONATION - NON PROFIT ORGANIZATIONS

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
OTHER SERVICES					
AID TO PRIVATE ORGANIZATIONS	18,823.00	35,734.00	18,478.00	12,537.00	8,408.00
SUBTOTAL	18,823.00	35,734.00	18,478.00	12,537.00	8,408.00
CAPITAL OUTLAY					
SUBTOTAL	-	-	-	-	-
TOTAL DEPT 511.100	18,823.00	35,734.00	18,478.00	12,537.00	8,408.00

MUNICIPAL BUILDING - CHAMBER OF COMMERCE



GOAL: To act as host to visitors while providing a wide range of information to residents and visitors.

DEPARTMENTAL OBJECTIVES:

To assist residents by providing them the means to obtain bus passes and other transportation needs.

To assist visitors during their vacation by providing tour information to major attractions and restaurants in South Florida.

To act as a reservation's central point of information assisting visitors in finding accommodations at one of many hotels and motels in the Town-of-Lauderdale-By-The-Sea.

ACHIEVEMENTS:

Provided assistance to over 17,058 (walk-ins) residents and visitors.

Distributed and mailed over 2,400 visitors guides. {Data 5/31/05}

**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006**

FUND: 1 NAME: GENERAL FUND
DEPT: 511.200 NAME: MUNICIPAL BLDGS - CHAMBER OF COMMERCE

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
PERSONNEL SERVICES					
SALARIES	7,833.00	7,824.00	8,420.00	8,915.00	9,627.00
FICA	599.00	599.00	644.00	682.00	736.00
RETIREMENT	572.00	451.00	622.00	669.00	754.00
GROUP INSURANCE	1,266.00	1,779.00	2,084.00	1,961.00	2,508.00
SUBTOTAL	10,270.00	10,653.00	11,770.00	12,227.00	13,625.00
OTHER SERVICES					
PROFESSIONAL SERVICES	-	-	35,000.00	35,000.00	35,000.00
SEWER/WASTEWATER	1,942.00	1,833.00	2,566.00	2,050.00	2,556.00
ELECTRIC SERVICE	1,678.00	1,836.00	1,876.00	1,693.00	2,028.00
WATER SERVICE	1,875.00	1,446.00	1,728.00	1,365.00	1,728.00
LIABILITY INSURANCE	1,183.00	1,301.00	1,425.00	1,674.00	1,984.00
WORKERS COMPENSATION	788.00	788.00	1,106.00	1,431.00	1,532.00
MAINTENANCE MATERIALS	2,532.00	3,950.00	1,013.00	312.00	2,500.00
SUBTOTAL	9,998.00	11,154.00	44,714.00	43,525.00	47,328.00
CAPITAL OUTLAY	-	5,600.00	-	-	1,500.00
SUBTOTAL	-	5,600.00	-	-	1,500.00
TOTAL DEPT 511.200	20,268.00	27,407.00	56,484.00	55,752.00	62,453.00

Executive - Town Manager / Administration

GOAL: To provide professional leadership and management in the administration and execution of Town/Commission policy and recommend alternative solutions to community problems and budgetary options for Commission consideration; to provide overall efficiency in Town Management, administrative systems and personnel administration.

POSITION TITLE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
Town Manager	1	1	1	1	1
Assistant Town Manager	1	1	1	1	1
Town Clerk	1	1	1	1	1
Deputy Town Clerk	1	1	1	1	1
Public Information Officer	0	0	0	1	0
Executive Secretary	1	1	1	1	1
Office Specialist	.5	.5	.5	1	1
Accountant I	1	2	1	1	1
Accounting Specialist	1	0	1	1	1
Finance Director	1	1	1	1	1
Accounting Technician	0	0	1	1	1
Total	8.5	8.5	9.5	11	10

SERVICE LEVEL NARRATIVE

The Town Manager and staff of the Administrative Department perform the managerial and administrative duties assigned to them by the Town Commission, Town Charter and general public.

The Administrative Department staff coordinates all Town departments and programs to ensure that projects and responsibilities are carried out efficiently, timely and in a professional manner. This includes the day-to-day operations, Town Commission requests, and county, state and federal mandates.

The Administrative Department responds to public inquiries and requests for information on an ever-increasing basis.

Specific objectives and projects assigned to the Administrative Department are coordinated, reviewed and where applicable implemented in a timely, cost effective and professional manner.

DEPARTMENTAL RESPONSIBILITIES:

To provide professional leadership and management in the administration and execution of Town Commission policies.

To prepare advertising and backup information for the Town Commission meetings, agenda items, and required follow-up information.

To coordinate activities of all Town departments and personnel so that the public is properly served in accordance with the policy of the Town Commission.

To administer and enforce the Town's personnel management system, safety program, drug-free workplace program and employee benefit program.

To review all personnel related matters of the employees and respond to those matters in a timely fashion and in accordance with the Town's personnel policies.

Executive - Town Manager / Administration

To maintain internal accounting controls that assures the reliability of financial records for preparing financial statements and maintaining accountability for assets.

To safeguard and account for the Town's assets by collecting revenue, making sound investments, and monitoring expenditures.

To generate accounts payable, receivables and payroll disbursement efficiently and accurately.

To provide grant administration and reporting services.

To perform risk management for the Town including securing insurance coverage for property, liability, flood, windstorm, workers compensation, group health, life, dental and vision.

To prepare the Annual Budget and Comprehensive Annual Financial Report.

To coordinate municipal elections.

To perform clerical tasks as needed by the Town Commission.

To attend and prepare minutes of all Town Commission Meetings and Workshops.

To maintain minutes, files, resolutions, ordinances, etc, of the Town of Lauderdale-By-The-Sea, and make those files available to the general public upon request.

To serve as the Town's general information and direction center for the general public.

To coordinate, attend and record dispositions of all Parking Enforcement Hearings.

To prepare bid specifications for Town contracts.

DEPARTMENTAL OBJECTIVES:

To maintain internal accounting controls that assure the reliability of financial records for preparing of financial records for preparing financial statements and maintain accountability for assets; to prepare and maintain accurate records for Town proceedings and transactions; to assist in the planning and development of all programs to meet the future needs of the Town.

ACHIEVEMENTS:

Received Distinguished Budget Award for Budget Year – October 1, 2003-September 2004.

Received Excellence in Financial Reporting Award for Comprehensive Annual Financial Report (CAFR) for fiscal year end – September 30, 2004.

Completed public records scheduling from October 1, 2001 through September 30, 2004.
Completed imaging Human Resource and Financial records through September 30, 2003.

Town policies and ordinances reviewed and modified as necessary to address issues of community concern and interest.

Continue to work with the Master Plan Steering Committee to implement the approved Master Plan and encourage townwide redevelopment.

Completed installation and testing of off-site backup system.

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**TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006**

FUND: 1 NAME: GENERAL FUND
DEPT: 513 NAME: EXECUTIVE - TOWN MANAGER/ ADMINISTRATION

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
PERSONNEL SERVICES					
SALARIES	432,653.00	506,250.00	505,726.00	452,975.00	686,901.00
OVERTIME SALARY	385.00	1,546.00	1,542.00	2,021.00	3,000.00
FICA	31,373.00	36,829.00	35,860.00	31,114.00	50,026.00
RETIREMENT	34,995.00	35,890.00	41,559.00	38,610.00	55,662.00
GROUP INSURANCE.	40,029.00	53,273.00	54,855.00	57,172.00	112,828.00
UNEMPLOYMENT COMP	-	3,716.00	4,822.00	2,604.00	3,000.00
SUBTOTAL	539,435.00	637,504.00	644,364.00	584,496.00	911,417.00
OTHER SERVICES					
PROFESSIONAL CONSULTAN	14,631.00	11,079.00	26,884.00	31,610.00	41,500.00
AUDIT EXPENSE/FEES	25,481.00	29,081.00	25,038.00	32,700.00	39,250.00
W/C PROFESSIONAL TEST	300.00	270.00	320.00	525.00	900.00
COMMUNICATIONS	2,240.00	2,062.00	1,701.00	1,672.00	2,039.00
VEHICLE LEASING	10,398.00	10,398.00	10,398.00	24,387.00	-
EQUIPMENT RENT/LEASE	4,004.00	3,820.00	6,319.00	6,689.00	3,100.00
VEHICLE MAINTENANCE	-	207.00	477.00	227.00	1,000.00
FUEL	583.00	911.00	806.00	1,505.00	2,000.00
SERV MAINT CONTRACT	5,653.00	9,256.00	10,278.00	11,376.00	12,845.00
PRINTING & BINDING	38,609.00	48,275.00	48,299.00	29,026.00	75,760.00
POSTAGE	12,882.00	13,744.00	17,529.00	15,434.00	17,608.00
OFFICE SUPPLIES	7,532.00	7,347.00	9,995.00	7,660.00	9,000.00
COMPUTER EXPENSE	7,813.00	8,545.00	5,636.00	4,679.00	9,000.00
DUES & SUBSCRIPTIONS	2,579.00	2,550.00	2,728.00	2,683.00	5,394.00
TRAINING	4,244.00	4,321.00	4,597.00	2,479.00	9,000.00
OPERATING SUPPLIES/MISC.	21,495.00	25,097.00	26,548.00	19,488.00	28,908.00
SUBTOTAL	158,444.00	176,963.00	197,553.00	192,140.00	257,304.00
CAPITAL OUTLAY	7,569.00	946.00	13,924.00	1,724.00	5,000.00
SUBTOTAL	7,569.00	946.00	13,924.00	1,724.00	5,000.00
TOTAL DEPT 513	705,448.00	815,413.00	855,841.00	778,360.00	1,173,721.00

Town Attorney



GOAL: To advise and provide legal counsel to the Town Commission and to all municipal officers in matters pertaining to their official duties, including representation of the Town in all litigation. The Department of the Town Attorney is coordinated and contracted out to an outside legal firm, Goren, Cherof, Doody & Ezrol P.A.

POSITION TITLE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
Town Attorney	1	1	1	1	1
Total	1	1	1	1	1

SERVICE LEVEL NARRATIVE:

The primary value and function of legal staff is making the Town Commission, Town Manager and staff sufficiently aware of the legal ramifications of ADOPTED courses of action and that inadvertent violations of law or infringement of rights can be avoided.

DEPARTMENTAL OBJECTIVES:

The department renders professional legal services, advice and service in litigation, the enactment of ordinances, and resolutions, and the daily operations of the Town to the Town Commission, Town Manager and staff, and various Town Advisory Boards.

The department reviews requests for zoning variances, etc., with the goal of accomplishing the Town's purposes and protecting its interests.

The Town Attorney and/or his designee attend Town Commission meetings, workshop sessions of the Commission and Town Board meetings. Represents the Town on all labor-related matters including but not limited to collective bargaining, dismissals, grievances, etc.

ACHIEVEMENTS:

Successfully settled litigation and municipal prosecution cases.

Assisted with negotiated agreement with City of Pompano for Sanitary Sewers in intracoastal beach area.

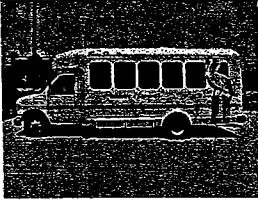
Assisted with Master Plan for Townwide redevelopment.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006

FUND: 1 NAME: GENERAL FUND
DEPT: 514 NAME: TOWN ATTORNEY

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
OTHER SERVICES					
LEGAL EXP - RETAINER	88,000.00	92,000.00	96,600.00	99,600.00	103,684.00
LEGAL ADVERTISEMENTS	16,298.00	16,007.00	10,291.00	9,899.00	25,000.00
LEGAL-LITIGATION	-	66,862.00	-	-	-
LEGAL - OTHER	21,821.00	30,170.00	22,411.00	27,051.00	175,000.00
SUBTOTAL	126,119.00	205,039.00	129,302.00	136,550.00	303,684.00
TOTAL DEPT 514	126,119.00	205,039.00	129,302.00	136,550.00	303,684.00

GENERAL GOVERNMENT



GOAL: To provide for a comprehensive risk management program and to provide sufficient funding and insurance to address the Town's future needs during disasters and other unanticipated emergencies.

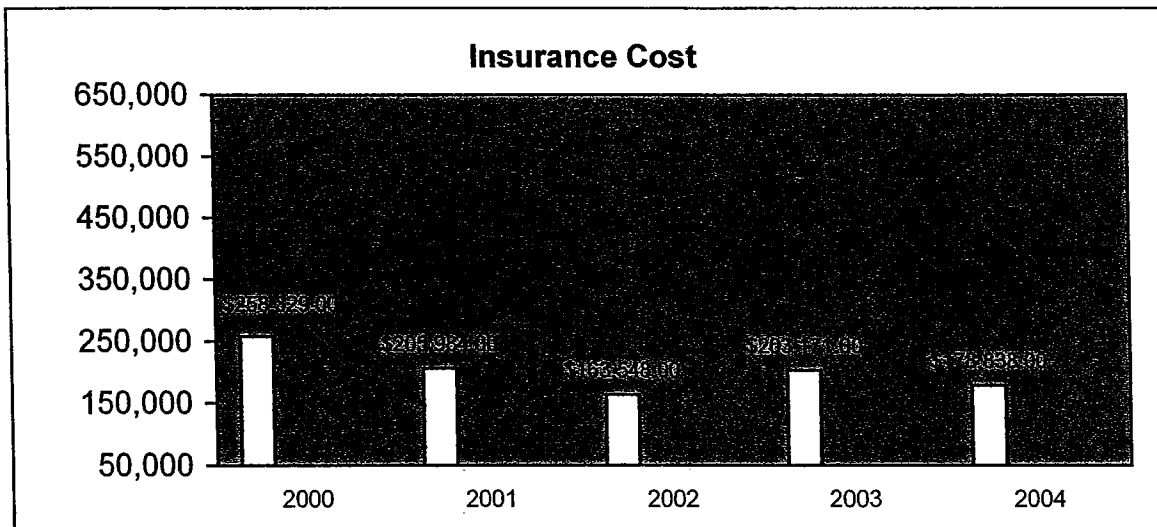
DEPARTMENTAL OBJECTIVES:

The General Government Department is coordinated by Administration and Department of Town Attorney.

To seek proposals for and evaluation of the responses to renewal quotes for all insurance coverage's.

To minimize workers compensation claims by educating Town employees on safety issues through distribution of the Town's safety program and to provide loss control review and recommendations.

ACHIEVEMENTS: Compliance with the Community Rating System saved property owners a minimum of 8% on their flood insurance premium and 5% on the Town's premiums. Participation in the Florida League of Cities Drug Free Workplace and Employee Workplace Safety Program led to an incentive credit of \$16,242.00 reducing the insurance premium in fiscal year 2004-2005.



TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006

FUND: 1 NAME: GENERAL FUND
DEPT: 519 NAME: GENERAL GOVERNMENT

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
DEBT SERVICES					
DEBT PRINCIPAL	-	1,619.00	6,581.00	5,072.00	202,066.00
DEBT INTEREST	-	359.00	1,329.00	860.00	155,832.00
SUBTOTAL	-	1,978.00	7,910.00	5,932.00	357,898.00
OTHER SERVICES					
ADVERTISEMENT	-	-	9,401.00	-	10,000.00
PROFESSIONAL CONSULTANTS	78,194.00	78,855.00	134,699.00	156,758.00	275,107.00
CONTRACTUAL SERVICE-BUS	23,060.00	40,743.00	66,965.00	60,563.00	60,563.00
LIABILITY INSURANCE	103,532.00	113,370.00	98,619.00	126,500.00	150,736.00
WORKERS' COMPENSATION	60,016.00	65,893.00	46,277.00	33,852.00	121,829.00
CONTINGENCY	13,469.00	1,844.00	7,514.00	7,285.00	150,063.00
RESERVE - 4.70 vs 4.999	-	-	-	-	-
LITIGATION CONTINGENCY FUND	-	-	-	-	700,000.00
HURRICANE/STORM	-	-	36,454.00	93,136.00	-
GRANT MATCH-COMMUNITY BUS	-	17,779.00	18,730.00	24,915.00	32,857.00
DEPRECIATION	-	142,225.00	120,315.00	112,762.00	127,504.00
SUBTOTAL	278,271.00	460,709.00	538,974.00	615,771.00	1,628,659.00
CAPITAL OUTLAY- ADA	21,110.00	-	-	-	-
CAPITAL OUTLAY - SECURITY	7,732.00	595.00	-	-	-
SUBTOTAL	28,842.00	595.00	-	-	-
TOTAL DEPT 519	307,113.00	463,282.00	546,884.00	621,703.00	1,986,557.00

The Contingency Account contains funding for legal settlements, accrued leave settlements, hurricane supplies and other unanticipated ex
The Reserve Account contains funding for catastrophic event.

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Public Safety Fiscal Year 2005/2006 Budgets

POLICE DEPARTMENT



GOAL: To provide the residents and visitors of the Town of Lauderdale By The Sea the delivery of quality and efficient comprehensive police services as specified in the agreement with the Broward County Sheriff's Office.

POSITION TITLE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
Police Chief	1	1	1	1	1
Administrative Captain	0	0	0	0	0
Lieutenant	1	1	1	1	1
Administrative Secretary	0	0	0	0	0
Administrative Specialist	1	1	1	1	1
Sergeant	3	4	4	4	4
Community Service Aide	1	1	1	1	1
Detective	1	1	1	1	1
Traffic Commander	1	1	1	1	1
Police Officers/Deputies	18	18	18	18	18
Total	27	28	28	28	28

DEPARTMENTAL OBJECTIVES:

The organizational values which guide the police services in the mission is to protect and place the highest value on the preservation of human life. Be committed to professionalism in all aspects of police operations and be highly visible and involved with the community in the delivery of its services.

ACHIEVEMENTS:

During the fiscal year 2004/2005, the Broward Sheriff's Office has accomplished the following:

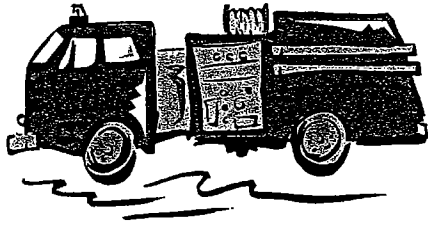
- Created and implemented a new Neighborhood Crime Watch Program townwide
- Increased the Citizen On Patrol (COP) membership by 10%
- Implemented an Auto Theft Prevention Program call Combat Auto Theft (CAT)
- Created and implemented the People Management System (PMS) resulting in a 20% increase in warrant arrests

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006

FUND: 1 NAME: GENERAL FUND
DEPT: 521 NAME: POLICE DEPARTMENT

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
PERSONNEL SERVICES					
SALARIES	-	-	-	-	-
OVERTIME SALARY	-	-	-	-	-
FICA	-	-	-	-	-
RETIREMENT	-	-	-	-	-
GROUP INSURANCE	-	-	-	-	-
UNEMPLOYMENT	-	-	-	-	-
SUBTOTAL	-	-	-	-	-
OTHER SERVICES					
LEGAL ADS	-	-	-	-	-
SEWER/WASTEWATER	316.00	421.00	475.00	432.00	500.00
TRAINING (2ND \$)	-	-	-	-	-
CONTRACTUAL SERVICES (BSO)	1,935,415.00	2,072,889.00	2,201,016.00	2,320,453.00	2,481,264.00
C.O.P. PROGRAM FUNDING	-	-	-	-	-
TRAVEL/CONFERENCES	-	-	-	-	-
COMMUNICATIONS	3,790.00	4,629.00	3,978.00	3,976.00	4,036.00
ELECTRIC SERVICE	1,876.00	1,890.00	2,237.00	2,254.00	2,346.00
WATER SERVICE	294.00	315.00	328.00	325.00	345.00
VEHICLE LEASING	-	-	-	-	-
EQUIPMENT RENTAL/LEASE	-	-	-	-	-
LIABILITY INSURANCE	2,029.00	2,262.00	2,188.00	2,311.00	2,877.00
EQUIPMENT MAINTENANCE	-	-	-	-	-
VEHICLE MAINTENANCE	-	-	-	-	-
VEHICLE FUEL	-	-	-	-	-
SERV. MAINT CONTRACT	-	-	-	-	-
BOAT FUEL	-	-	-	-	-
BOAT MAINTENANCE	-	-	-	-	-
RADIO MAINTENANCE	-	-	-	-	-
BOAT DOCKAGE	-	-	-	-	-
PROFESSIONAL TESTING	-	-	-	-	-
PRINTING & BINDING	-	-	-	-	-
POSTAGE	-	-	-	-	-
OFFICE SUPPLIES	-	-	-	-	-
UNIFORM EXPENSE	-	-	-	-	-
DUES & SUBSCRIPTIONS	-	-	-	-	-
TRAINING	-	-	-	(2,571.00)	-
OPERATING SUPPLIES	-	-	-	-	-
SUBTOTAL	1,943,720.00	2,082,406.00	2,210,222.00	2,327,180.00	2,491,368.00
CAPITAL OUTLAY	-	-	-	-	-
TOTAL DEPT 521	1,943,720.00	2,082,406.00	2,210,222.00	2,327,180.00	2,491,368.00

FIRE DEPARTMENT



GOAL: To provide the residents and visitors of the Town of Lauderdale By The Sea the delivery of fire suppression services as specified in the agreements with Broward County Fire/Rescue and Broward County Sheriff's Office.

POSITION TITLE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
Battalion Chief	1	1	1	1	1
Fire Administrator	0	0	0	1	1
Fire Inspector (Part-Time)	.5	.5	.5	0	0
Firefighters	0	0	0	13	13
Firefighters (Volunteer)	29	31	31	39	39
Total	30.5	32.5	32.5	54	54

DEPARTMENTAL OBJECTIVES:

To deliver the right level of fire suppression and rescue services to the Town of Lauderdale by the Sea that insures the needed level of public safety required by the Town; in the most cost effective manner.

ACHIEVEMENTS:

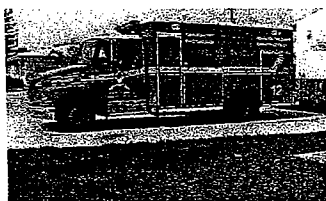
Contract with Broward Sheriff's Office, Department of Fire Rescue and Emergency Services amended to consolidate the Lauderdale By The Sea Volunteer Department Inc. under the direction of the Broward Sheriff's Office, Department of Fire Rescue and Emergency Medical Services. Through this contract response times and public safety were improved.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006

FUND: 1 NAME: GENERAL FUND
DEPT: 522 NAME: FIRE DEPARTMENT

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
PERSONNEL SERVICES					
SALARIES	15,235.00	18,090.00	-	68,549.00	73,300.00
INCENTIVE	88,109.00	78,794.00	135,678.00	-	-
PENSION	6,164.00	6,494.00	17,771.00	-	-
TRAINING	26,635.00	22,739.00	70,678.00	-	-
FICA	1,166.00	1,384.00	-	5,480.00	5,608.00
RETIREMENT	-	-	-	5,339.00	5,740.00
GROUP INSURANCE	-	-	-	4,189.00	7,052.00
SUBTOTAL	137,309.00	127,501.00	224,127.00	83,557.00	91,700.00
OTHER SERVICES					
MAGT. & ADMIN. COMPENSATION	42,968.00	-	-	-	-
PROFESSIONAL CONSULTANTS	-	81,830.00	105,108.00	-	-
AUDIT EXPENSE	4,500.00	4,919.00	4,962.00	-	-
SEWER/WASTEWATER	475.00	632.00	715.00	650.00	671.00
W/C PROFESSIONAL TEST	455.00	630.00	1,330.00	-	-
CONTRACTUAL SERVICES (BSO)	-	-	-	1,828,162.00	2,024,571.00
TRAINING/TUITION	-	22,718.00	15,147.00	-	-
COMMUNICATIONS	5,102.00	3,743.00	4,071.00	2,136.00	2,209.00
ELECTRIC SERVICE	2,820.00	2,841.00	3,362.00	3,389.00	3,528.00
WATER SERVICE	442.00	473.00	492.00	488.00	528.00
VEHICLE LEASING	42,691.00	42,691.00	10,398.00	-	-
LIABILITY INSURANCE	11,003.00	8,461.00	16,792.00	3,474.00	4,325.00
WORKERS COMPENSATION	7,124.00	10,191.00	11,500.00	-	-
EQUIPMENT MAINT.	5,397.00	5,494.00	6,871.00	-	-
VEHICLE MAINTENANCE	6,444.00	5,595.00	23,624.00	-	-
FUEL	783.00	1,492.00	2,351.00	-	-
RADIO MAINTENANCE	100.00	4,077.00	6,155.00	-	-
PROFESSIONAL TESTING	2,055.00	2,485.00	5,426.00	-	-
CONTINGENCY	-	-	-	-	23,919.00
OFFICE SUPPLIES	449.00	260.00	1,398.00	-	-
UNIFORM EXPENSE	1,798.00	1,452.00	25,690.00	-	-
DUES & SUBSCRIPTIONS	897.00	463.00	305.00	-	-
OPERATING SUPPLIES/MISC.	3,619.00	5,784.00	20,699.00	-	-
SUBTOTAL	139,122.00	206,231.00	266,396.00	1,838,299.00	2,059,751.00
CAPITAL OUTLAY	5,793.00	2,265.00	49,358.00	-	-
SUBTOTAL	5,793.00	2,265.00	49,358.00	-	-
TRANSFER TO CIP (VEHICLE REPLACEMENT)	40,000.00	-	-	-	-
TOTAL DEPT 522	322,224.00	335,997.00	539,881.00	1,921,856.00	2,151,451.00

FIRE RESCUE



GOAL: To provide the residents and visitors of the Town of Lauderdale By The Sea the delivery of professional, quality and efficient emergency medical services as specified in the agreement with Broward County Sheriff's Office.

POSITION TITLE —	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
Firefighters/Paramedics	21	21	21	8.5	8.5
Total	21	21	21	8.5	8.5

DEPARTMENTAL OBJECTIVES:

The organizational values which guide the Fire Rescue department in the mission is to provide community proactive emergency medical care. To meet the response times and equipment deployment objective for each type of emergency medical service, non-fire risk and other hazards.

ACHIEVEMENTS:

Continued contracting for Emergency Medical Services with the Broward Sheriff's Office as part of the town wide contract for delivery of Fire Rescue Services.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006

FUND: 1 NAME: GENERAL FUND
DEPT: 523 NAME: FIRE RESCUE

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
PERSONNEL SERVICES					
SALARIES	-	-	-	7,617.00	8,145.00
FICA	-	-	-	609.00	624.00
RETIREMENT	-	-	-	593.00	637.00
GROUP INSURANCE	-	-	-	509.00	891.00
SUBTOTAL	-	-	-	9,328.00	10,297.00
OTHER SERVICES					
CONTRACTUAL SERVICES	337,500.00	467,458.00	2,509,756.00	882,210.00	926,321.00
CONTRACTUAL OBLIGATION	104,646.00	-	-	-	-
SEWER/WASTEWATER	135.00	180.00	204.00	185.00	216.00
WATER SERVICE	126.00	135.00	140.00	139.00	156.00
SUBTOTAL	442,407.00	467,773.00	2,510,100.00	882,534.00	926,693.00
TOTAL DEPT 523	442,407.00	467,773.00	2,510,100.00	891,862.00	936,990.00

DEVELOPMENT SERVICES DEPARTMENT



GOAL: To enhance and protect the quality of community life in Lauderdale-By-The-Sea through code compliance, enforcement of zoning and land use regulations, proper licensing and town-wide redevelopment activities.

POSITION TITLE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
Director of Development Services	0	0	1	1	1
Zoning/Code Supervisor	1	1	1	1	1
Town Planner (Contracted)	1	1	1	1	1
Town Engineer (Contracted)	1	1	1	0	0
Senior Office Specialist	1	1	1	1	1
Code Enforcement Officer	2	2	2	2	2
Total	6	6	7	6	6

DEPARTMENTAL OBJECTIVES:

To Provide code compliance services on a seven (7) day week, ten (10) hours a day basis; to provide staff support and assistance to the Planning and Zoning Board, the Board of Adjustment, the Code Compliance Special Master, the Development Review Committee, and the Master Plan Steering Committee; assist applicants through the process for site plan review and variance requests; assist the public in matters relating to the Town's land development regulations; review building permit applications for compliance with the Town's and/or Broward County's zoning and land use codes; perform zoning inspections on a "next day" basis; coordinate and monitor the activities of Broward County permit activity for cost recovery of some services; conduct inspections of business locations to ensure compliance with regulations; issue occupational licenses for businesses operating in Town, including rental units; coordinate license efforts with Broward County and the State licensing bureau, as necessary; supervise and monitor work of planning consultants; coordinate implementations of grants received.

ACHIEVEMENTS:

Worked with the Town Attorney and Town Planner in creating new ordinances and revising old ordinances; worked with governmental agencies to facilitate the permitting for Anglin Pier repairs; worked with developers of new townhouses to install street trees in the swales; worked with developers of Oriana, The Caprice, Villa Solemar, Villas by the Sea, and 230 Shore Court throughout the development review process; issued notices of violation to rental property owners operating without an occupational license and to individuals doing work without permits; worked with Town Attorney on cable franchise agreement with Comcast; worked with Gateways Committee on gateways design for three town entrances; monitored preparation of the "Goodkin" report, traffic study, Evaluation and Appraisal Report, and Comprehensive Plan certification; and prepared Five-Year Park Management Plan for Washingtonia Park.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006

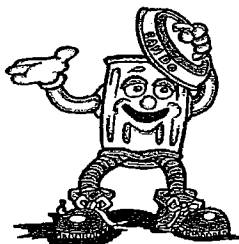
FUND: 1 NAME: GENERAL FUND
DEPT: 524 NAME: DEVELOPMENT SERVICES

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
PERSONNEL SERVICES					
SALARIES	131,107.00	159,895.00	251,103.00	233,349.00	278,241.00
OVERTIME SALARY	940.00	1,496.00	1,003.00	646.00	1,580.00
FICA	9,931.00	12,052.00	18,970.00	17,762.00	20,291.00
RETIREMENT	8,809.00	9,923.00	19,908.00	18,004.00	20,768.00
GROUP INSURANCE	14,132.00	22,133.00	32,322.00	35,536.00	68,610.00
SUBTOTAL	164,919.00	205,499.00	323,306.00	305,297.00	389,490.00
OTHER SERVICES					
ADVERTISEMENTS	1,269.00	282.00	5,012.00	3,688.00	6,000.00
LEGAL EXP.-OTHER ISSUES	23,440.00	5,184.00	-	-	1,500.00
PROFESSIONAL CONSULTANTS	143,834.00	101,208.00	114,207.00	167,111.00	133,200.00
W/C PROFESSIONAL TEST	90.00	-	80.00	330.00	225.00
COMMUNICATIONS	1,619.00	2,130.00	1,570.00	1,256.00	1,800.00
VEHICLE LEASE	6,638.00	10,398.00	10,398.00	-	-
EQUIPMENT RENTAL/LEASE	2,429.00	2,429.00	1,307.00	-	-
EQUIPMENT MAINTENANCE	226.00	2,105.00	2,204.00	2,204.00	2,935.00
VEHICLE MAINTENANCE	1,045.00	671.00	4,656.00	1,468.00	7,500.00
FUEL	1,702.00	2,288.00	1,807.00	1,840.00	2,500.00
SERVICE MAINT. CONTRACTS	770.00	1,037.00	1,128.00	1,214.00	1,275.00
PRINTING & BINDING	3,072.00	1,838.00	2,127.00	1,299.00	2,500.00
POSTAGE	2,008.00	3,113.00	2,319.00	3,439.00	2,500.00
OFFICE SUPPLIES	1,987.00	1,310.00	1,482.00	1,913.00	2,425.00
UNIFORM EXPENSE	869.00	450.00	596.00	158.00	750.00
DUES/SUBSCRIPTIONS	356.00	90.00	327.00	105.00	419.00
TRAINING	2,391.00	1,050.00	1,230.00	2,000.00	2,000.00
OPERATING SUPPLIES/MISC.	3,601.00	2,981.00	3,948.00	3,679.00	5,000.00
SUBTOTAL	197,346.00	138,564.00	154,398.00	191,704.00	172,529.00
CAPITAL OUTLAY	4,408.00	3,186.00	6,842.00	1,678.00	-
SUBTOTAL	4,408.00	3,186.00	6,842.00	1,678.00	-
TOTAL DEPT 524	366,673.00	347,249.00	484,546.00	498,679.00	562,019.00

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Physical Environment Fiscal Year 2005/2006 Budgets

SANITATION



GOAL: To provide reliable and prompt collection of recyclable materials within the Town of Lauderdale-By-The-Sea.

DEPARTMENTAL OBJECTIVES:

To collect weekly recyclable materials within the residential districts.

To continue education on the importance of recycling through the use of the Town's newsletter and cable access channel.

ACHIEVEMENTS:

Successfully added bulk pick-up to combine northern and southern areas of Town ensuring that residents in all areas receive the highest level of service available.

Received Merit Certificate from Broward County for increasing recycling amounts.

Successfully managed contracts with two separate solid waste providers and ensured residents of Lauderdale By The Sea receive the best solid waste and recycling services for the lowest possible rates.

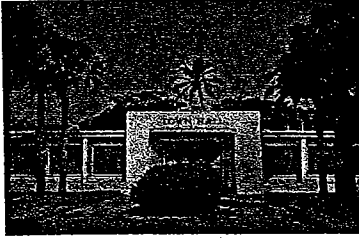
Note: The responsibilities of the Sanitation Department are performed by an independent contractor.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006

FUND: 1 NAME: GENERAL FUND
DEPT: 534 NAME: SANITATION

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
PROFESSIONAL CONSULTANTS	-	-	-	-	-
RECYCLING COST	12,508.00	11,980.00	11,656.00	11,660.00	24,479.00
SUBTOTAL	12,508.00	11,980.00	11,656.00	11,660.00	24,479.00
TOTAL DEPT 534	12,508.00	11,980.00	11,656.00	11,660.00	24,479.00

PUBLIC BUILDINGS



GOAL: To provide and maintain public facilities in a clean, safe and in an orderly manner for the citizens and patrons of Lauderdale-By-The-Sea.

DEPARTMENTAL OBJECTIVES:

To maintain all public facilities to the public's satisfaction and expectations.

To efficiently minimize utility costs by monitoring the Town's irrigation system for leaks and line breaks.

To monitor ADA regulations and make improvements to public buildings when economically feasible.

ACHIEVEMENTS:

Managed all Public Buildings in a safe, clean manner consistently throughout the year.

Successfully created off-site Public Works facility and complied with all ADA issues brought to the attention of the Town.

Note: Public Works Department employees perform the responsibilities of the Public Buildings Department.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006

FUND: 1 NAME: GENERAL FUND
DEPT: 539 NAME: PUBLIC BUILDINGS

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
DEBT SERVICES					
DEBT PRINCIPAL	-	66,036.00	267,982.00	274,930.00	281,540.00
DEBT INTEREST	-	8,526.00	30,267.00	23,319.00	16,710.00
SUBTOTAL	-	74,562.00	298,249.00	298,249.00	298,250.00
OTHER SERVICES					
SEWER/WASTEWATER	2,227.00	2,726.00	4,308.00	4,129.00	4,526.00
COMMUNICATIONS	17,401.00	17,013.00	21,829.00	20,822.00	23,291.00
ELECTRIC SERVICE	18,549.00	20,538.00	25,786.00	25,655.00	27,077.00
WATER SERVICE	2,224.00	2,339.00	3,018.00	2,981.00	3,169.00
EQUIPMENT MAINTENANCE	5,704.00	5,546.00	5,571.00	8,243.00	6,300.00
CONTINGENCY	-	-	-	-	5,000.00
SERVICE MAINTENANCE	1,181.00	4,150.00	4,141.00	1,346.00	5,020.00
MAINTENANCE MATERIALS	7,753.00	13,273.00	23,739.00	27,040.00	25,383.00
OPERATING SUPPLIES/MISC.	1,754.00	904.00	3,145.00	2,127.00	2,992.00
SUBTOTAL	56,793.00	66,489.00	91,537.00	92,343.00	102,758.00
CAPITAL OUTLAY	13,092.00	1,409,736.00	7,070.00	42,771.00	75,000.00
SUBTOTAL	13,092.00	1,409,736.00	7,070.00	42,771.00	75,000.00
TOTAL DEPT 539	69,885.00	1,550,787.00	396,856.00	433,363.00	476,008.00

PUBLIC WORKS STREETS, PARKS & ROADS



GOAL: To provide a safe, clean, well maintained appearance of the Town's public property. To maintain the Town's infrastructure and enhance the environment. To provide service to all Town vehicles to ensure safe and economical operation.

POSITION TITLE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
Municipal Service Director	1	1	1	1	1
Special Projects Coordinator	0	0	1	1	1
Executive Secretary	0	0	1	1	1
Town Engineer (Contracted)	0	0	0	1	1
Public Facilities /Community Standards Supervisor	1	1	1	1	1
Maintenance Supervisor	1	1	1	1	1
Maintenance Worker II	4	4	5	5	4
Maintenance Worker I	5.5	5.5	6.5	6.5	7
Total	12.5	12.5	16.5	17.5	17

DEPARTMENTAL OBJECTIVES:

To maintain and repair the Town infrastructure related to streets, sidewalks, drainage and irrigation systems. To beautify the environment through landscape and landscape maintenance. To maintain and repair Town vehicles, equipment and ensure adherence to safety policies.

To monitor construction projects for timeliness of completion, adherence to plans and budget costs. To work proactively with the Florida Department of Transportation during the Roadway Improvement Projects.

ACHIEVEMENTS:

Successfully managed the contract with FPL to convert the overhead utilities on A1A into an underground system. Successfully installed streetlights in Bel Air neighborhood.

Successfully completed design and permitting of the sanitary sewer and drainage systems for Terra Mar Island.

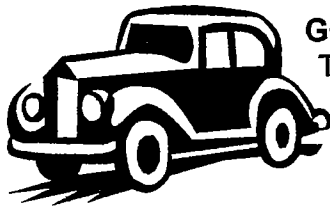
Successfully lowered the Town's CRS rating by maintaining all of the Town's infrastructure.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006

FUND: 1 NAME: GENERAL FUND
DEPT: 541 NAME: STREETS, PARKS, AND ROADS

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
PERSONNEL SERVICES					
SALARIES	269,136.00	361,087.00	455,467.00	477,260.00	668,822.00
OVERTIME SALARY	5,396.00	1,351.00	4,860.00	7,710.00	5,000.00
FICA	19,698.00	26,802.00	33,403.00	36,067.00	48,861.00
RETIREMENT	18,226.00	22,441.00	33,220.00	37,682.00	50,010.00
GROUP INSURANCE	46,930.00	74,535.00	84,653.00	95,695.00	175,749.00
SUBTOTAL	359,386.00	486,216.00	611,603.00	654,414.00	948,442.00
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	2,475.00	600.00	32,085.00	46,429.00	55,530.00
W/C PROFESSIONAL TEST	680.00	180.00	770.00	830.00	780.00
COMMUNICATIONS	2,434.00	2,035.00	1,455.00	1,506.00	2,088.00
WATER SERVICE	52,369.00	54,290.00	73,545.00	78,736.00	76,457.00
ELECTRIC SERVICE-STREETS	35,742.00	34,087.00	39,015.00	42,238.00	42,000.00
VEHICLE LEASE	29,214.00	30,693.00	37,693.00	52,983.00	-
EQUIPMENT RENTAL/LEASE	2,279.00	3,860.00	1,388.00	1,247.00	3,000.00
EQUIPMENT MAINTENANCE	10,183.00	7,524.00	8,624.00	15,534.00	12,000.00
VEHICLE MAINTENANCE	5,064.00	4,297.00	5,451.00	8,792.00	5,775.00
FUEL	4,833.00	9,312.00	10,726.00	13,964.00	11,263.00
RADIO MAINTENANCE	-	-	375.00	-	500.00
CONTINGENCY	-	-	-	-	-
POSTAGE	-	-	102.00	301.00	300.00
OFFICE SUPPLIES	515.00	50.00	1,085.00	1,261.00	1,000.00
UNIFORMS	3,736.00	3,651.00	4,675.00	4,374.00	5,250.00
STREET MAINT/SUPPLIES	5,774.00	8,123.00	19,945.00	91,336.00	38,850.00
LANDSCAPING/GROUND MAINT	48,048.00	82,086.00	57,094.00	85,128.00	100,000.00
SIGNS	437.00	2,955.00	2,605.00	10,148.00	10,750.00
DUES & SUBSCRIPTIONS	-	400.00	17.00	460.00	1,104.00
TRAINING	510.00	1,013.00	95.00	1,471.00	1,260.00
OPERATING SUPPLIES/MISC	9,565.00	10,792.00	7,240.00	11,623.00	15,000.00
GRANT REIMBURSABLE (FDOT)	-	29,000.00	-	-	-
SUBTOTAL	213,858.00	284,948.00	303,985.00	468,361.00	382,907.00
CAPITAL OUTLAY	18,716.00	10,000.00	13,859.00	2,705.00	17,000.00
SUBTOTAL	18,716.00	10,000.00	13,859.00	2,705.00	17,000.00
TOTAL DEPT 541	591,960.00	781,164.00	929,447.00	1,125,480.00	1,348,349.00

PARKING ENFORCEMENT



GOAL: To effectively enforce parking ordinances throughout the Town. To maintain the Town's parking meters calibrated and in good working order.

POSITION TITLE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
Enforcement Supervisor	1	1	1	1	0
Enforcement Officers	3	3	3	3	3
Office Specialist (Part-time)	.5	.5	.5	0	0
Meter Repair Technician	1	1	1	0	0
Total	5.5	5.5	5.5	4	3

DEPARTMENTAL OBJECTIVES:

To insure patron parking is available on a continual basis in the business parking district.

To maintain the parking meters in good working order.

To assure adequate signage is placed in visible areas directing visitors to proper parking areas.

To provide directions and information to residents and visitors.

Schedule parking hearing or contested citations on a timely basis.

To ensure collection of parking revenue three time per week.

To maintain concise and accurate data on citations issued and make fair determinations to those who choose to appeal violations.

To deter crime in public parking areas through the presence of parking enforcement personnel.

Ensure coverage of parking personnel and recommend changes to insure proper coverage.

Continually evaluate the Town's parking ordinances and parking needs and make recommendations for effective changes.

ACHIEVEMENTS:

Increased training of parking enforcement personnel for public relations.

Completed the addition of permit parking spaces along Commercial Boulevard.

Completed the installation of single space meters at the El Mar Drive Municipal Parking Lot.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006

FUND: 1 NAME: GENERAL FUND
DEPT: 545 NAME: PARKING ENFORCEMENT

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
PERSONNEL SERVICES					
SALARIES	109,636.00	46,942.00	111,594.00	111,014.00	121,225.00
OVERTIME SALARIES	465.00	208.00	1,055.00	602.00	553.00
FICA	7,944.00	3,105.00	8,533.00	8,018.00	8,831.00
RETIREMENT	6,729.00	2,415.00	8,044.00	8,784.00	9,039.00
GROUP INSURANCE	17,020.00	6,240.00	14,725.00	16,968.00	21,333.00
SUBTOTAL	141,794.00	58,910.00	143,951.00	145,386.00	160,981.00
OTHER SERVICES					
PROF. CONSULTANTS	59,380.00	48,610.00	46,883.00	46,010.00	49,927.00
W/C PROFESSIONAL TEST	135.00	45.00	45.00	90.00	195.00
CONTRACTUAL SERVICES	10,537.00	4,397.00	4,675.00	3,899.00	4,963.00
COMMUNICATION SERVICE	-	-	-	248.00	840.00
VEHICLE LEASING	-	-	-	31,596.00	-
EQUIP. RENTAL/LEASE	4,290.00	3,960.00	3,810.00	4,290.00	5,000.00
EQUIP. MAINTENANCE	1,381.00	1,680.00	876.00	1,305.00	2,500.00
VEHICLE MAINTENANCE	2,555.00	1,887.00	3,288.00	1,390.00	1,000.00
FUEL	3,584.00	2,244.00	5,632.00	5,132.00	4,500.00
SERVICE MAINTENANCE CON	-	-	-	-	880.00
PRINTING & BINDING	2,921.00	2,301.00	4,541.00	4,256.00	3,500.00
POSTAGE	418.00	604.00	1,034.00	743.00	840.00
OFFICE SUPPLIES	392.00	606.00	157.00	514.00	500.00
COMPUTER EXPENSE	-	-	-	4,000.00	1,500.00
UNIFORMS	572.00	106.00	507.00	408.00	564.00
TRAINING	120.00	125.00	195.00	210.00	500.00
OPERATING SUPPLIES	934.00	483.00	1,231.00	1,643.00	1,220.00
SUBTOTAL	87,219.00	67,048.00	72,874.00	105,734.00	78,429.00
CAPITAL OUTLAY	-	633.00	6,130.00	-	600.00
SUBTOTAL	-	633.00	6,130.00	-	600.00
TOTAL DEPT 545	229,013.00	126,591.00	222,955.00	251,120.00	240,010.00

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Recreation & Beach Fiscal Year 2005/2006 Budgets

DEPARTMENT: RECREATION



GOAL: To provide safe, clean and accessible recreational areas for the residents and visitors of the Town. To provide community recreational programs that accommodate the needs of our senior citizens. To ensure playgrounds are safe for intensive recreation use.

DEPARTMENTAL OBJECTIVES:

To maintain safe and clean recreational facilities and grounds.

To facilitate senior recreational needs through a private/public partnership with Bien-Amie, Inc.

To maintain all equipment in safe working order.

ACHIEVEMENTS:

Successfully managed the contract with Bien-Aime, Inc. for another event filled and educational year at the Senior Center.

Successfully promoted several special events throughout the year.

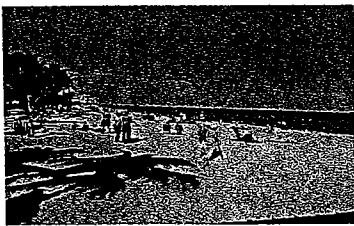
Note: The responsibilities of the Recreation Department are performed by the Public Works Department employees and outside contractors.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006

FUND: 1 NAME: GENERAL FUND
DEPT: 572 NAME: RECREATION

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
OTHER SERVICES					
SEWER/WASTEWATER	172.00	229.00	258.00	235.00	288.00
SENIOR RECREATION CENTER	55,000.00	55,000.00	55,000.00	55,000.00	57,750.00
PERFORMING ARTS CENTER	-	-	-	15,000.00	12,000.00
COMMUNICATIONS	655.00	1,580.00	774.00	930.00	1,632.00
ELECTRIC SERVICE	1,021.00	1,028.00	2,346.00	2,586.00	2,520.00
WATER SERVICE	160.00	171.00	178.00	177.00	204.00
LIABILITY INSURANCE	875.00	906.00	930.00	934.00	1,164.00
EQUIPMENT MAINTENANCE	1,916.00	777.00	1,721.00	1,690.00	2,175.00
SPECIAL EVENTS	45,861.00	86,835.00	99,701.00	147,111.00	100,000.00
OFFICE SUPPLIES	-	-	454.00	460.00	500.00
MAINTENANCE MATERIALS	381.00	1,924.00	2,866.00	1,254.00	3,133.00
OPERATING SUPPLIES	1,887.00	174.00	2,356.00	643.00	2,500.00
OTHER SUPPLIES (GRANT)	-	-	-	-	-
SUBTOTAL	107,928.00	148,624.00	166,584.00	226,020.00	183,866.00
 CAPITAL OUTLAY	 652.00	 -	 1,325.00	 -	 -
SUBTOTAL	652.00	-	1,325.00	-	-
 TOTAL DEPT 572	 108,580.00	 148,624.00	 167,909.00	 226,020.00	 183,866.00

DEPARTMENT: BEACH



GOAL: To maintain a safe, clean and attractive beach area for residents and visitors.

DEPARTMENTAL OBJECTIVES:

To coordinate outside professional services for the purpose of cleaning and sanitizing Town beaches.

To maintain the beach clean and free of debris.

To repair washouts and maintain the buoys and safe swim areas.

To ensure compliance with environmental regulations.

ACHIEVEMENTS:

Successfully implemented a maintenance program on buoy system designating the Town's safe swim area.

Successfully maintained a safe, clean and attractive beach environment for visitors and residents of the Town.

Successfully managed Town contract with Beach Raker for beach maintenance.

Note: The responsibilities of the Beach Department are performed by the Public Works Department employees and outside contractors.

TOWN OF LAUDERDALE-BY-THE-SEA
BUDGET
FISCAL YEAR: 2005-2006

FUND: 1 NAME: GENERAL FUND
DEPT: 572.100 NAME: BEACH

OBJECT OF EXPENDITURE	FY 2001/02 ACTUAL	FY 2002/03 ACTUAL	FY 2003/04 ACTUAL	FY 2004/05 ACTUAL	FY 2005/06 ADOPTED
OTHER SERVICES					
BEACH MAINTENANCE	99,602.00	126,050.00	131,770.00	135,720.00	139,792.00
EQUIPMENT MAINTENANCE	1,960.00	2,539.00	1,481.00	230.00	2,500.00
BUOY MAINTENANCE	-	-	1,289.00	1,250.00	6,000.00
DUES/MEMBERSHIPS	600.00	300.00	300.00	300.00	327.00
TRAINING	349.00	-	-	-	500.00
OPERATING SUPPLIES/MISC	437.00	30.00	-	1,275.00	1,000.00
SUBTOTAL	102,948.00	128,919.00	134,840.00	138,775.00	150,119.00
CAPITAL OUTLAY	-	-	-	-	-
SUBTOTAL	-	-	-	-	-
TOTAL DEPT 572.1	102,948.00	128,919.00	134,840.00	138,775.00	150,119.00

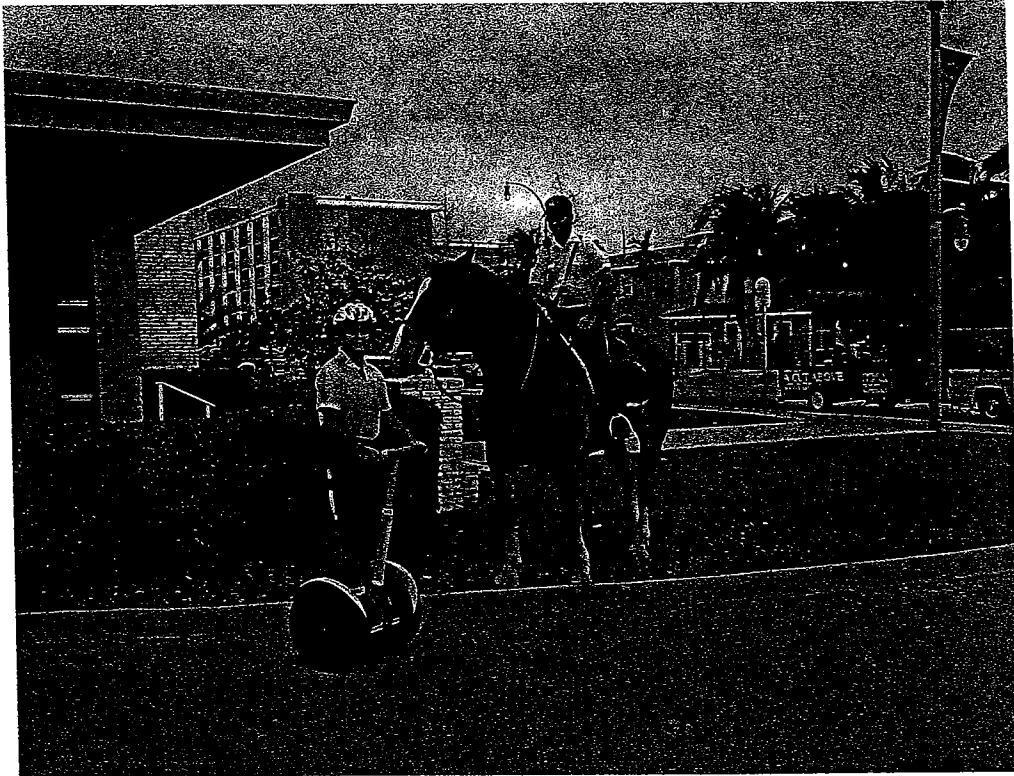
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Special Revenue Funds Fiscal Year 2005/2006 Budget

LAW ENFORCEMENT TRUST FUND

The Special Revenue Fund is used to account for police department confiscated property. State Law requires that funds acquired from the sale of police confiscated property be utilized for specific non-recurring expenses.

<i>Special Revenue Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Capital Outlay	1 Yamaha All Terrain Vehicle (ATV) \$6,000.00	\$9,020	2005-2006
	3 Trek Police Bicycles \$2,640.00		
	2 Sets of Segway front and rear lights \$380.00		



**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2005/2006
BUDGET**

LAW ENFORCEMENT TRUST

OBJECT	FY 2001/2002 ACTUAL	FY 2002/2003 ACTUAL	FY 2003/2004 ACTUAL	FY 2004/2005 ACTUAL	FY 2005/2006 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	8,686.00	-	-	-	3,915.00
CONFISCATIONS	-	300,585.00	43,599.00	-	-
FINES	-	-	-	-	-
INTEREST EARNED	187.00	1,351.00	3,219.00	7,952.00	5,105.00
MISCELLANEOUS REVENUE	-	293.00	-	40.00	-
TOTAL RESOURCES AVAILABLE	8,873.00	302,229.00	46,818.00	7,992.00	9,020.00
RESOURCES ALLOCATED					
UNIFORMS	1,771.00	-	-	-	-
OPERATING SUPPLIES/MISC.	70.00	-	-	-	380.00
CAPITAL OUTLAY	7,032.00	3,730.00	-	20,500.00	8,640.00
TOTAL RESOURCES ALLOCATED	8,873.00	3,730.00	-	20,500.00	9,020.00

SPECIAL REVENUE FUND 2005/2006

POLICE LAW TRAINING

This fund accounts for a portion of police fines received from each paid traffic citation issued within the corporate limits of the Town which by law, must be used for further the education of the Town's police officers.

<i>Special Revenue Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Training	Mandatory Training	\$1,500	2005-2006

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2005/2006
BUDGET**

POLICE LAW TRAINING

OBJECT	FY 2001/2002	FY 2002/2003	FY 2003/2004	FY 2004/2005	FY 2005/2006
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	1,251.00	-	-	-	1,358.00
POLICE TRAINING	-	-	-	-	-
INTEREST EARNED	249.00	154.00	115.00	257.00	142.00
TOTAL RESOURCES AVAILABLE	1,500.00	154.00	115.00	257.00	1,500.00
RESOURCES ALLOCATED					
MANDATORY TRAINING	1,500.00	1,500.00	1,500.00	-	1,500.00
TOTAL RESOURCES ALLOCATED	1,500.00	1,500.00	1,500.00	-	1,500.00

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Sewer Enterprise Fund Fiscal Year 2005/2006 Budget

SEWER ENTERPRISE FUND

The Enterprise Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Sewer system. This system services approximately 1500 accounts, including residential and commercial. Sewer service to the commercial customers of the Intracoastal Beach area is provided by the City of Pompano Beach, residential service is by septic system until completion of the sanitary sewer system installed on Terra Mar and Bel Air Islands. Revenues are derived from the charges for sewage transmitted to the Town's sewer pump station and the City of Pompano Beach's plant as part of the large user process. The basis for the quantity of sewage charged to each user is the level of the consumption of water and is billed by the City of Pompano and City Of Fort Lauderdale according to service area. In order to pay for the operating and maintenance expenses of the sewer system, rates are evaluated annually to avoid subsidy of the General Fund.

<i>Sewer Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Emergency Sewer Repair / Replace Lines	Emergency repairs to sewer system lines.	\$ 33,364	2005-2006
		\$ 50,000	2006-2007
Telemetry / Maintenance	Seagrape & Hibiscus Pump Station	\$ 36,470	2005-2006
		\$ 38,293	2006-2007



**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2005/2006
BUDGET**

SEWER ENTERPRISE FUND

OBJECT	FY 2001/2002 ACTUAL	FY 2002/2003 ACTUAL	FY 2003/2004 ACTUAL	FY 2004/2005 ACTUAL	FY 2005/2006 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	-	-	-	-
REVENUES:					
INTEREST EARNINGS	8,285.00	-	4,092.00	21,112.00	5,123.00
SEWER SERVICE FEES	931,955.00	1,109,078.00	1,173,805.00	1,051,822.00	1,172,000.00
SEWER PENALTIES	1,888.00	2,156.00	1,907.00	2,000.00	-
TOTAL REVENUE	942,128.00	1,111,234.00	1,179,804.00	1,074,934.00	1,177,123.00
TRANSFERS AND OTHER SOURCES:					
TRANSFERS FROM GENERAL FUND	110,173.00	144,786.00	175,081.00	188,943.00	-
TOTAL TRANSFERS	110,173.00	144,786.00	175,081.00	188,943.00	-
TOTAL RESOURCES AVAILABLE	1,052,301.00	1,256,020.00	1,354,885.00	1,263,877.00	1,177,123.00
RESOURCES ALLOCATED					
DEBT SERVICE					
DEBT PRINCIPAL & INTEREST	78,675.00	276,377.00	375,615.00	-	-
TOTAL DEBT SERVICE	78,675.00	276,377.00	375,615.00	-	-
PERSONNEL SERVICES					
SALARIES	27,962.00	29,915.00	28,419.00	29,885.00	30,770.00
FICA	2,139.00	2,289.00	2,174.00	2,286.00	2,354.00
RETIREMENT	2,049.00	1,723.00	2,100.00	2,245.00	2,274.00
GROUP INSURANCE	3,703.00	4,516.00	4,455.00	5,680.00	6,994.00
TOTAL PERSONNEL SERVICE	35,853.00	38,443.00	37,148.00	40,096.00	42,392.00
OPERATING EXPENSES					
PROFESSIONAL CONSULTANTS	28,916.00	28,075.00	21,696.00	15,694.00	21,000.00
SEWER/WASTEWATER	678,759.00	659,649.00	642,853.00	714,493.00	884,123.00
TRUE-UP ALLOTMENT	-	-	-	-	-
UTILITIES	14,429.00	13,789.00	11,484.00	12,724.00	21,592.00
LIABILITY INSURANCE	3,371.00	3,714.00	4,197.00	3,825.00	5,551.00
WORKERS COMPENSATION	2,238.00	2,424.00	2,798.00	2,563.00	4,192.00
SEWER LINE MAINTENANCE / REPAIRS	52,842.00	46,759.00	29,255.00	27,390.00	70,000.00
PUMP STATION MAINTENANCE / TELEMTRY	17,325.00	14,444.00	18,174.00	21,010.00	36,470.00
CONTINGENCY	1,389.00	-	-	-	-
PRINTING & BINDING	-	170.00	-	-	500.00
POSTAGE	-	-	-	103.00	250.00
OPERATING SUPPLIES/MISC.	2,198.00	-	133.00	47.00	3,990.00
DEPRECIATION	4,937.00	47,040.00	48,707.00	50,012.00	53,699.00
TOTAL OPERATING EXPENSE	806,404.00	816,064.00	779,297.00	847,861.00	1,101,367.00
CAPITAL OUTLAY					
HIBISCUS - PUMP STATION	-	10,371.00	120,179.00	-	-
EMERGENCY SEWER REPLACE/MAJOR REPAIR	-	36,157.00	-	-	33,364.00
TOTAL CAPITAL OUTLAY	-	46,528.00	120,179.00	-	33,364.00
Fund Balance					
RESERVE	-	-	-	-	-
Total Fund Balance	-	-	-	-	-
TOTAL RESOURCES ALLOCATED	920,932.00	1,177,412.00	1,312,239.00	887,957.00	1,177,123.00

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Stormwater Utility Fund Fiscal Year 2005/2006 Budget

STORMWATER UTILITY FUND 2005/2006

STORMWATER UTILITY FUND

The Stormwater Utility Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Stormwater System. This system serves approximately 1500 accounts, including residential and commercial. Stormwater utility fees were implemented during last fiscal year 2004-2005. Fees are billed by the City of Pompano Beach and City Of Fort Lauderdale for their respective service areas.

The Stormwater Utility Fund is maintained in accordance with the Environmental Protection Agency National Pollutant Discharge Elimination System. Expenditures consist of project management for capital improvements, construction inspections for drainage improvements and project planning and development. In order to pay for the operating and maintenance expenses of the stormwater utility system, rates are evaluated annually to avoid subsidy of the General Fund.

Stormwater Improvement Project	Project Description	Project Budget	Year Project Adopted
El Mar Drainage /Anglin Square North/South Extension	A redevelopment/beautification project,	\$ 148,725	2006-2007
	which will continue the improvements, 1	\$ 127,804	2007-2008
	block north and south of Commercial	\$ 276,429	2008-2009
Boulevard.			
Drainage Improvements (Terra Mar)	Install and improve drainage structures.	\$ 608,025	2005-2006
Storm Drain Outfall Rehabilitation/ Maintenance		\$ 79,117	2005-2006
	Clean and repair existing drainage outfalls	\$ 15,800	2006-2007
	in existing Town.	\$ 15,800	2007-2008

**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2005/2006
BUDGET**

STORMWATER UTILITY FUND

OBJECT	FY 2001/2002 ACTUAL	2002/2003 ACTUAL	2003/2004 ACTUAL	2004/2005 ACTUAL	2005/2006 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	-	-	-	-
REVENUES:					
INTEREST	1,888.00	1,790.00	1,556.00	1,673.00	3,966.00
FLORIDA MITIGATION GRANT					608,025.00
STORMWATER UTILITY FEES	-	-	-	35,945.00	204,400.00
TOTAL REVENUE:	<u>1,888.00</u>	<u>1,790.00</u>	<u>1,556.00</u>	<u>37,618.00</u>	<u>816,391.00</u>
TRANSFERS AND OTHER SOURCES:					
TRANSFERS FROM GENERAL FUND	50,833.00	79,755.00	83,576.00	96,649.00	94,649.00
TRANSFERS FROM CAPITAL FUND	-	-	-	-	-
TOTAL TRANSFERS IN:	<u>50,833.00</u>	<u>79,755.00</u>	<u>83,576.00</u>	<u>96,649.00</u>	<u>94,649.00</u>
TOTAL RESOURCES AVAILABLE	<u>52,721.00</u>	<u>81,545.00</u>	<u>85,132.00</u>	<u>134,267.00</u>	<u>911,040.00</u>
DEBT PAYMENTS:					
DEBT SERVICE-PRINCIPAL	-	-	-	-	50,517.00
DEBT SERVICE-INTEREST	-	-	-	-	38,958.00
TOTAL DEBT SERVICE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,475.00</u>
RESOURCES ALLOCATED					
PROFESSIONAL CONSULTANTS	946.00	-	5,957.00	2,385.00	10,885.00
PROFESSIONAL CONSULTANTS (Master Plan-Stormwater Fee)	-	12,936.00	48,021.00	1,320.00	-
PROFESSIONAL CONSULTANTS (Drainage Contract Plans)	-	-	15,120.00	-	-
STORM H2O DAMAGE	15,775.00	1,055.00	4,070.00	2,065.00	5,133.00
CONTINGENCY	-	-	-	-	24,871.00
STORM DRAIN OUTFALL REHABILITATION/MAINTENANCE	13,260.00	14,794.00	16,398.00	16,299.00	79,117.00
DUES & SUBSCRIPTIONS	-	824.00	1,173.00	1,076.00	1,546.00
TRAINING	-	790.00	-	-	500.00
OPERATING SUPPLIES/MISC.	669.00	951.00	115.00	2,437.00	1,454.00
DEPRECIATION	669.00	34,832.00	34,832.00	34,832.00	90,034.00
TOTAL CURRENT PROJECTS:	<u>30,650.00</u>	<u>66,182.00</u>	<u>125,686.00</u>	<u>60,414.00</u>	<u>213,540.00</u>
CAPITAL OUTLAY					
EL MAR DRAINAGE (ANGLIN-N/S EXTENSION)	-	-	-	-	-
DRAINAGE IMPROVEMENTS (TERRA MAR)	-	-	-	-	608,025.00
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>608,025.00</u>
TOTAL RESOURCES ALLOCATED	<u>30,650.00</u>	<u>66,182.00</u>	<u>125,686.00</u>	<u>60,414.00</u>	<u>911,040.00</u>

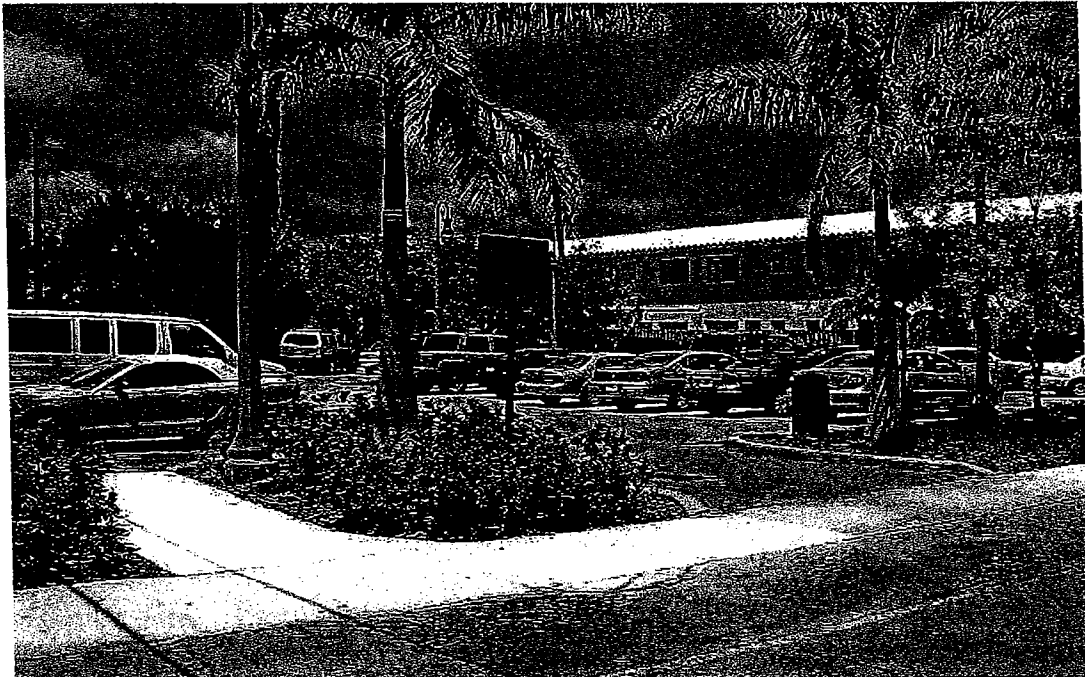
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**Parking Revenue
Improvement Fund
Fiscal Year 2005/2006
Budget**

PARKING REVENUE IMPROVEMENT PROGRAM

The Parking Revenue Improvement Fund is used to account for all revenue/expenditures associated with the operation of the Town's Parking System in the business district. This parking system provides 156 parking spaces located within the business district and one surface parking lot, which provide 25 parking spaces. Revenues generated by the meters are used for parking improvements and land acquisition.

<i>Parking Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Parking Meter Replacement Project	This project is being funded from the revenue generated by the parking meters in the Town's business area.	\$ 10,000	2005-2006
		\$ 5,000	2006-2007
Decorative Parking Meters, Poles & Covers	Decorative Parking Meters, Poles & Covers	\$ 10,000	2005-2006
		\$ 5,000	2006-2007



**TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2005/2006
BUDGET**

OBJECT	2001/2002 ACTUAL	2002/2003 ACTUAL	2003/2004 ACTUAL	2004/2005 ACTUAL	2005/2006 ADOPTED
RESOURCES AVAILABLE					
CARRYFORWARD BALANCE	-	-	-	-	219,925.00
REVENUES:					
INTEREST EARNINGS	9,749.00	5,251.00	6,200.00	13,200.00	21,204.00
BUSINESS DISTRICT METERS - TRANSFERS	301,260.00	301,260.00	301,260.00	274,702.00	296,257.00
BOUGAINVILLE SURFACE PARKING LOT	-	-	-	1,301.00	40,911.00
EL MAR SURFACE PARKING LOT	-	50,995.00	67,206.00	97,827.00	81,822.00
TOTAL REVENUES:	311,009.00	357,506.00	374,666.00	387,030.00	660,119.00
TRANSFERS AND OTHER SOURCES:					
TRANSFERS FROM GENERAL FUND	-	-	-	168,053.00	-
TOTAL TRANSFERS IN:	-	-	-	168,053.00	-
TOTAL RESOURCES AVAILABLE	311,009.00	357,506.00	374,666.00	555,083.00	660,119.00
RESOURCES ALLOCATED					
DEBT PAYMENTS:					
DEBT SERVICE-PRINCIPAL	-	-	-	-	102,088.00
DEBT SERVICE-INTEREST	-	-	-	-	75,051.00
TOTAL DEBT SERVICE	-	-	-	-	177,139.00
INTERFUND TRANSFERS					
TRANSFER TO GENERAL FUND	-	-	-	-	168,053.00
TOTAL INTERFUND TRANSFERS	-	-	-	-	168,053.00
PERSONNEL SERVICES					
SALARIES	-	78,418.00	33,956.00	35,142.00	30,967.00
OVERTIME SALARIES	-	341.00	239.00	127.00	750.00
FICA	-	6,025.00	2,616.00	2,698.00	2,427.00
RETIREMENT	-	4,536.00	2,527.00	2,648.00	2,344.00
GROUP INSURANCE	-	14,513.00	8,178.00	9,593.00	10,718.00
TOTAL PERSONNEL SERVICES	-	103,833.00	47,516.00	50,208.00	47,206.00
OTHER SERVICES					
PROFESSIONAL CONSULTANTS	23,261.00	7,129.00	-	9,563.00	38,100.00
SEWER/WASTEWATER	43.00	1,335.00	1,430.00	-	-
WORKER COMP-PROFESSIONAL TESTING	-	-	-	-	51.00
CONTRACTUAL SERVICES	-	6,635.00	7,436.00	7,130.00	9,259.00
ELECTRIC SERVICE	54.00	432.00	611.00	609.00	869.00
WATER SERVICE	181.00	1,208.00	421.00	2,542.00	1,323.00
VEHICLE LEASING	-	-	-	-	-
EQUIPMENT RENTAL/LEASE	-	-	-	-	600.00
PARKING METER MAINTENANCE	-	401.00	39.00	246.00	2,500.00
PARKING LOT MAINTENANCE	-	-	-	-	552.00
GENERAL LIABILITY INSURANCE	-	126.00	89.00	89.00	1,155.00
WORKERS COMPENSATION INS.	-	5,927.00	3,226.00	2,496.00	4,195.00
EQUIPMENT MAINTENANCE	-	936.00	5,237.00	428.00	1,300.00
VEHICLE MAINTENANCE	-	2,834.00	474.00	148.00	1,000.00
FUEL	-	2,249.00	798.00	532.00	500.00
SERVICE MAINTENANCE CONTRACTS	-	-	-	-	1,213.00
CONTINGENCY	-	-	-	-	6,927.00
PRINTING & BINDING	-	120.00	211.00	-	552.00
POSTAGE	-	149.00	-	-	110.00
OFFICE SUPPLIES	-	1,356.00	-	-	682.00
UNIFORMS	-	159.00	73.00	-	277.00
TRAINING	-	166.00	-	-	220.00
OPERATING SUPPLIES	2,204.00	631.00	110.00	1,125.00	682.00
DEPRECIATION	1,915.00	10,886.00	15,398.00	16,245.00	16,168.00
TOTAL OPERATING EXPENSE	27,658.00	42,679.00	35,553.00	41,153.00	88,235.00
CAPITAL OUTLAY					
PARKING LOT CONSTRUCTION & LAND ACQUISITION	-	74,799.00	-	1,131,106.00	159,486.00
DECORATIVE PARKING METER POLES/COVERS	47,839.00	39,515.00	-	8,475.00	10,000.00
PARKING METER REPLACE	-	2,750.00	10,292.00	625.00	10,000.00
LANDSCAPE & PARKING N. BOUGAINVILLE	5,438.00	23,000.00	-	-	-
MEDIAN PARKING S. BOUGAINVILLE	4,842.00	18,130.00	-	-	-
TOTAL CAPITAL OUTLAY	58,119.00	158,194.00	10,292.00	1,140,206.00	179,486.00
TOTAL RESOURCES ALLOCATED	85,777.00	304,706.00	93,361.00	1,231,567.00	660,119.00

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**Capital Improvement
Program
Fiscal Year 2005/2006
Budget**

CAPITAL IMPROVEMENT PROGRAM 2005/06 - 2009/10

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Fund is used to account for capital improvement expenditures as part of the five-year capital improvement program. Expenditures for capital improvements are not included in the General Fund operating budget. They are budgeted as part of the Capital Improvement Program (CIP) and prepared and approved independently except for the budgeted transfers from operating reserves to the CIP. The CIP information is included in this document and details each project, its purpose, and funding source.

There are many differences between the operating budget and the Capital Improvement Program. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all Town services, but does not result in major physical assets for the community. The CIP includes one-time costs for projects that may last several years and result in major physical assets in the community.

A capital improvement project must meet the following criteria:

1. Represent a physical improvement.
2. Have an anticipated life of not less than 5 years.
3. Cost \$10,000.00 or more.

The Capital Improvement Fund Budget includes funding for the following projects:

<i>Capital/ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Jarvis Hall Renovation	Interior improvements and renovation to Jarvis Hall.	\$ 75,000	2006/2007
Street Resurfacing	Resurface the Town streets from Flamingo Avenue to Terra Mar Island.		
	South Side	\$ 300,000	2007/2008
	North Side	\$ 200,000	2008/2009
Pine Avenue from A1A to El Mar Streetscape	This project is a re-appropriation from fiscal year 2004/2005. Plan documents, drawing and specifications. This project will create an attractive tropical passage between SR A1A and El Mar Drive. The project will include the landscaping at the intersection of A1A and Town streets, possible islands in the center lanes when permissible, and linear shade or palm trees.	\$ 130,000	2006/2007

<i>Capital/ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Rebuild Beach Dunes- Vision	Rebuild beach dune east of existing seawall and replant with low growth. To commence after completion of beach re-nourishment.	\$ 269,000	2006/2007
Town Entry Features- Vision	Design and construction of Town entry features with Pelican statues, bulb out islands, lighting and landscape at Town entries.	\$ 310,000	2006/2007
Decorative Residential Street Lighting (South)	Design and construct low level street/pedestrian lighting in residential neighborhoods.	\$ 250,000 \$ 250,000 \$ 250,000	2006/2007 2007/2008 2008/2009



ANGLIN BEACH & PIER

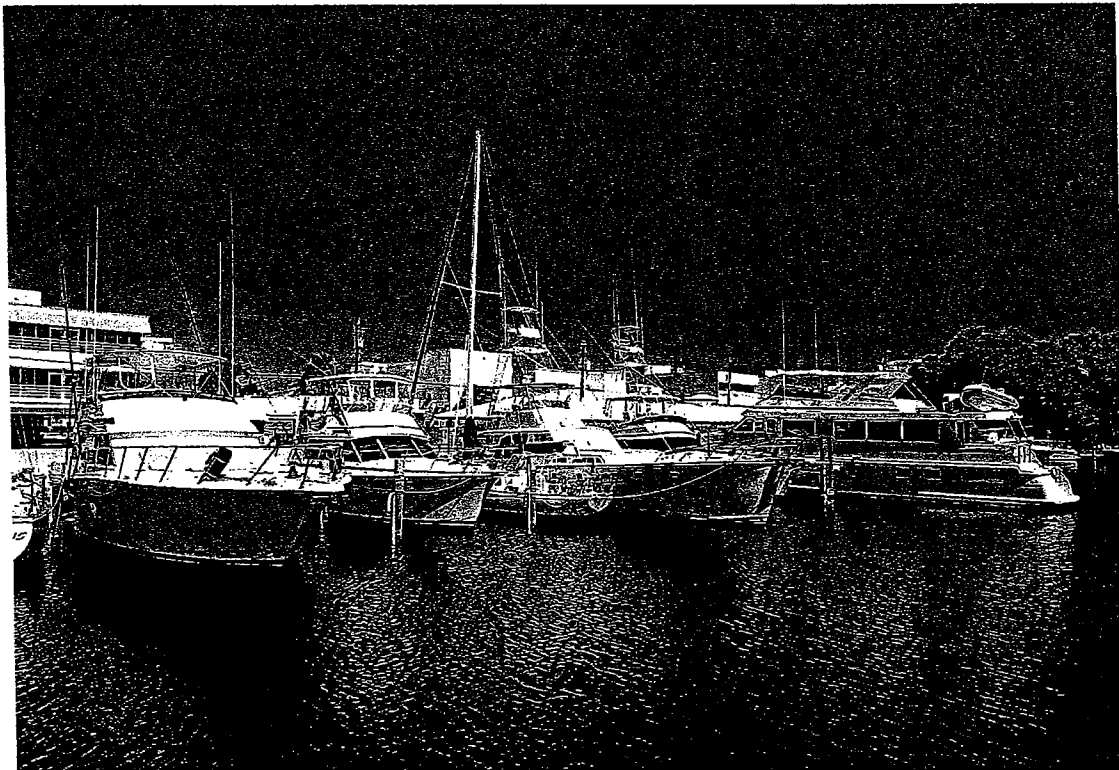
Capital/ Improvement Project	Project Description	Project Budget	Year Project Adopted
Fire Department Complex/Municipal Complex	RFP preparation, design services, construction	\$ 2,500,000	2006/2007
	supervision of municipal fire complex, including	\$ 300,000	2006/2007
	administrative offices; commission chambers	\$ 3,000,000	2007/2008
	auditorium; community center and public safety facilities.	\$ 2,000,000	2008/2009
Underground Wiring El Mar	This project is a re-appropriation from fiscal year 2004/2005. Engineering services, and coordination with FPL, Bellsouth & Comcast. Bury all overhead utilities along El Mar including power lines, cable lines and telephone lines.	\$ 125,000	2006/2007
		\$ 2,800,000	2007/2008
A-1-A Landscaping & Streetscaping-FDOT Project	RFP preparation, design and streetscape / beautification improvements on A1A. This project will consist of landscaping, low level lighting, with shade trees and tree grates from Pine Avenue to Terra Mar Drive.	\$ 75,000	2006/2007
		\$ 550,000	2007/2008



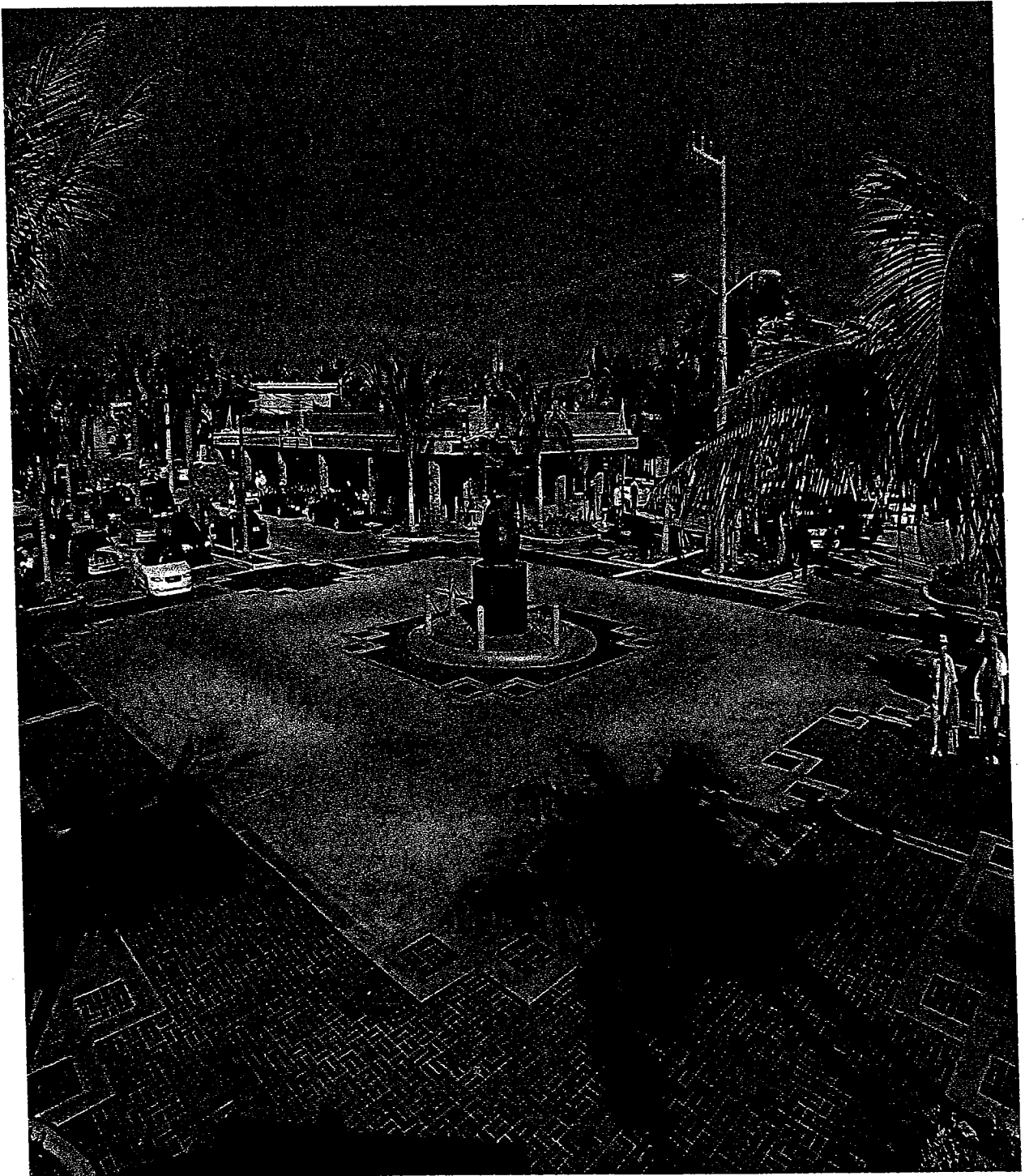
WASHINGTONIA BEACH ENTRANCE

Capital/ Improvement Project	Project Description	Project Budget	Year Project Adopted
Grant-Melvin I. Anglin Beach Pavilion Open Space	Construct new pavilion, at east end of Commercial Boulevard including decorative benches, beach showers, lighting, pavers and open space landscaping.	\$ 176,164 \$ 305,836	2005/2006 2005/2006
Sanitary Sewer IBA Area	Sanitary Sewer Design and Permitting: Bel Air Palm Club	\$ 117,075 \$ 120,000	2005/2006 2005/2006
Sanitary Sewer IBA Area	Sanitary Sewer - Construction: TerraMar Bel Air Sunset Lane Palm Club	\$ 2,150,196 \$ 1,893,290 \$ 734,033 \$1,115,550	2005/2006 2005/2006 2005/2006 2006/2007
Decorative Residential Street Lighting (North)	Design and construct low level street/pedestrian lighting in residential neighborhoods.	\$ 300,000 \$ 300,000 \$ 300,000	2006/2007 2007/2008 2008/2009
Seagrape Drive Beautification Project (Northside)	Install colored sidewalks on north side of Seagrape Drive; landscaping, decorative street lighting and drainage improvements.	\$ 500,000	2006/2007
Cost Sharing Beach Re- Nourishment	Town's Portion of Beach Renourishment Project.	\$ 200,000	2005/2006
Underground Wiring Codrington & Imperial	Engineering services, and coordination with FPL, Bellsouth & Comcast. Bury all overhead utilities along Codrington & Imperial including power lines, cable lines and telephone lines.	\$1,125,000	2007/2008

Capital/ Improvement Project	Project Description	Project Budget	Year Project Adopted
Seawall Repairs Bel-Air & Terra Mar	Repairs to Seawall on South East 15th Street in the-Right of Way.	\$ 30,000	2006/2007
Washingtonia Avenue Portal	Development of old Sand Castle site into a passive recreation area with play apparatus and beach volleyball on sand; picnic pavilion in park.	\$ 276,793	2005/2006
Datura Avenue Portal	Includes shade shelters, showers, landscaping and low level lighting.	\$ 184,622	2005/2006
Hibiscus Avenue Portal	Includes shade shelters, showers, landscaping and low level lighting.	\$ 123,822	2005/2006
Pine Avenue Portal	Includes shade shelters, showers, landscaping and low level lighting.	\$ 131,322	2005/2006
Repair Bridge Terra Mar	Repair Town's portion of bridge entering Terra Mar Island.	\$ 100,000	2006/2007



BASIN DRIVE DOCK



ANGLIN SQUARE

TOWN OF LAUDERDALE BY THE SEA
FISCAL YEAR 2005/2006
BUDGET
CAPITAL IMPROVEMENT FUND

OBJECT	FY 2004/2005 ACTUAL	FY 2005/2006 ADOPTED	FY 2006/2007 MANAGER PROPOSED	FY 2007/2008 MANAGER PROPOSED	FY 2008/2009 MANAGER PROPOSED	FY 2009/2010 MANAGER PROPOSED
RESOURCES AVAILABLE						
CARRYFORWARD BALANCE	-	5,496,629	2,926,500	-	-	-
REVENUES:						
CHALLENGE GRANT - (PORTALS TO SEA)	-	321,408	-	-	-	-
CHALLENGE GRANT - (ANGLIN SQUARE (BEACH PAVILIONS))	-	176,548	-	-	-	-
ENHANCEMENT GRANT- (A1A LANDSCAPE&STREETSCAPE)	-	-	-	500,000	-	-
BROWARD COUNTY - DNRP- Dept Natural ResouseProtection)	-	179,599	-	-	-	-
STATE OF FLORIDA -	-	600,000	-	-	-	-
BROWARD COUNTY - (FIRE STATION)	-	-	1,500,000	-	-	-
INTEREST EARNINGS	134,560	75,000	50,000	25,000	5,000	-
TOTAL REVENUES:	134,560	1,352,555	1,550,000	525,000	5,000	-
TRANSFERS IN:						
OTHER FINANCING SOURCE	2,950,000	-	-	-	-	-
TRANSFERS FROM GENERAL FUND (GRANT MATCH)	-	-	-	-	-	-
TRANSFERS FROM GENERAL FUND	1,267,222	1,759,916	1,759,916	1,759,916	1,759,916	1,757,939
TOTAL TRANSFERS IN	4,217,222	1,759,916	1,759,916	1,759,916	1,759,916	1,757,939
TOTAL RESOURCES AVAILABLE	4,351,782	8,609,100	6,236,416	2,284,916	1,764,916	1,757,939
RESOURCES ALLOCATED						
DEBT PAYMENTS:						
DEBT SERVICE - PRINCIPAL	1,104,252	1,104,100	1,104,100	1,104,100	1,104,100	1,104,100
DEBT SERVICE - INTEREST	379,263	287,284	287,284	287,284	287,284	287,284
DEBT SERVICE - PRINCIPAL	-	249,645	249,645	249,645	249,645	249,645
DEBT SERVICE - INTEREST	-	110,976	110,976	110,976	110,976	110,976
DEBT SERVICE - PRINCIPAL	-	6,980	6,980	6,980	6,980	5,235
DEBT SERVICE - INTEREST	-	931	931	931	931	699
TOTAL DEBT SERVICE	1,483,515	1,759,916	1,759,916	1,759,916	1,759,916	1,757,939
OPERATING:						
DEPRECIATION / Gasb 34	130,426	186,031	195,333	205,010	215,261	-
TOTAL OPERATING EXPENSE	130,426	186,031	195,333	205,010	215,261	-
CAPITAL PROJECTS:						
JARVIS HALL RENOVATION	1,851	-	75,000	-	-	-
UNDERGROUND WIRING-(CODRINGTON&IMPERIAL)	-	-	-	1,125,000	-	-
A1A LANDSCAPE & STREETSCAPE - FDOT PROJECT	-	-	75,000	550,000	-	-
SANITARY SEWER- DESIGN & PERMITTING (BEL AIR)	-	117,075	-	-	-	-
SANITARY SEWER- DESIGN & PERMITTING (SUNSET LANE)	28,181	-	-	-	-	-
SANITARY SEWER- DESIGN & PERMITTING (PALM CLUB)	-	120,000	-	-	-	-
SANITARY SEWER- CONSTRUCTION (TERRA MAR)	29,574	2,150,196	-	-	-	-
SANITARY SEWER- CONSTRUCTION (BEL-AIR)	-	1,893,290	-	-	-	-
SANITARY SEWER- CONSTRUCTION (SUNSET LANE)	-	734,033	-	-	-	-
SANITARY SEWER- CONSTRUCTION (PALM CLUB)	-	-	1,115,550	-	-	-
STREET RESURFACING	-	-	-	300,000	200,000	-
REBUILD BEACH DUNE - VISION	-	-	269,000	-	-	-
PINE AVE FROM A1A TO EL MAR STREETSCAPE	-	-	130,000	-	-	-
TOWN ENTRY FEATURES - VISION	-	-	310,000	-	-	-
DECORATIVE STREET LIGHTING (SOUTH)	-	-	250,000	250,000	250,000	-
MELVIN ANGLIN PAVILION (GRANT) (BEACH PAVILION)	14,494	176,164	-	-	-	-
MELVIN ANGLIN PAVILION (FUNDS TO COMPLETE PROJECT)	-	305,836	-	-	-	-
FIRE DEPARTMENT COMPLEX (PARTIAL BCC FUNDING)	-	-	2,500,000	-	-	-
MUNICIPAL COMPLEX DESIGN - CONTRACT NEGOTIATION	-	-	300,000	-	-	-
MUNICIPAL COMPLEX - CONSTRUCTION RESERVE (Town Hall, Multi Use, & Police Complex)	-	-	-	3,000,000	2,000,000	-
UNDERGROUND WIRING - EL MAR	-	-	125,000	2,800,000	-	-
UNDERGROUND WIRING ON A1A	646,902	-	-	-	-	-
DECORATIVE STREET LIGHTING (NORTH)	-	-	300,000	300,000	300,000	-
SEAGRAPE DRIVE BEAUTIFICATION PROJECT (NORTHSIDE)	-	-	500,000	-	-	-
COST SHARING BEACH RENOURISHMENT	-	200,000	-	-	-	-
WASHINGTONIA AVENUE PORTAL	105,265	276,793	-	-	-	-
DATURA AVENUE PORTAL	91,575	184,622	-	-	-	-
HIBISCUS AVENUE PORTAL	78,498	123,822	-	-	-	-
PINE AVENUE PORTAL	69,498	131,322	-	-	-	-
CONTINGENCY FUNDS FOR PROJECTS	-	250,000	-	-	-	-
REPAIR BRIDGE TERRA MAR	-	-	100,000	-	-	-
SEAWALL REPAIRS BEL AIR & TERRA MAR	-	-	30,000	-	-	-
TOTAL CURRENT PROJECTS	1,065,838	6,663,153	6,079,550	8,325,000	2,750,000	-
TOTAL NEW PROJECTS						
TOTAL RESOURCES ALLOCATED	2,679,779	8,609,100	8,034,799	10,289,926	4,725,177	1,757,939



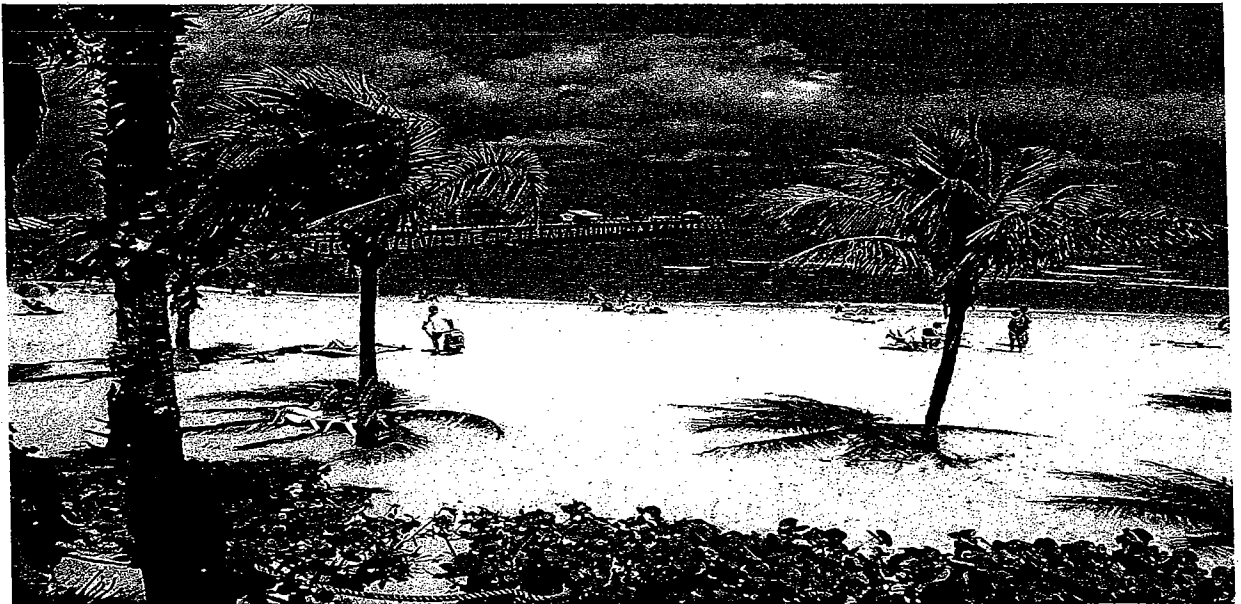
PALM AVENUE PORTAL

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STATISTICS



PALM AVENUE PORTAL



ANGLIN BEACH & PIER

Statistics

Date of Incorporation: November 30, 1947

Year of Charter Adoption: 1947

Form of Town Government: Commission - Manager

Location: Lauderdale-By-The-Sea is in the east-central part of Broward County and shares boundaries with three other municipalities. Its eastern boundary is the Atlantic Ocean. It is 30 miles north of Miami and 33 miles south of Palm Beach. The Town is just over 8.5 square mile in area and has a population of approximately 6,300 with a peak seasonal population of 9,800. It is a seaside community with primary industries being retail trade, tourism/hospitality, finance, insurance and real estate.

Number of Employees	Full & Part-Time, Permanent Contractual	134.5
Recreation Facilities:	Miles of Public Beach	2.3
	Miles of Navigable Water	2.3
	Parks	1
	Tennis Courts	2
	Shuffleboard Court	2
	Bocci Ball Court	1
	Basketball Court	1

Infrastructure:	Town Buildings	6
	Fire Stations	2
	Fire Rescue Stations	2
	Surface Parking Lot	2

Socio-Economic Data:	Consumer Price Index (3)	6%
	Median Household Income	\$ 40,999
	Per Capita Income	\$ 29,314

Population Statistics:	Civilian Labor Force (1)	2728.0
	Unemployment Rate (2)	4%

Source:

U.S. Census – Broward County (2000)

Bureau of Labor Statistics –Broward County (September 2005)

(1) Number of persons, in thousands, not seasonally adjusted.

(2) In percent, not seasonally adjusted

(3) Urban Wage Earners and Clerical Workers, base:1982-84=100, not seasonally adjusted (August 2005).

Town Of Lauderdale-By-The-Sea

General Governmental Revenues Source (1) Last Ten Fiscal Years

<u>FISCAL YEAR</u>	<u>TAXES & ASSESS-</u>	<u>FRANCHISE & UTILITY FEES</u>	<u>PARKING METERS</u>	<u>LICENSES & PERMITS</u>	<u>INTER GOVERN- MENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>FINES & FOREITS</u>	<u>INTEREST & MISC.</u>	<u>TRANSFERS & OTHER SOURCES</u>	<u>TOTAL</u>
1995/96	1,927,632	-	373,383	85,336	272,159	473,953	276,909	95,459	-	3,504,831
1996/97	1,952,839	-	408,338	61,419	283,968	481,900	283,252	177,347	-	3,649,063
1997/98	1,576,735	819,166	123,289	39,370	302,325	36,562	399,278	176,748	475,427	3,948,900
1998/99	1,649,463	886,470	186,509	32,542	375,482	36,573	464,183	159,637	595,671	4,386,530
1999/00	1,761,322	987,577	196,212	25,880	396,260	30,837	465,520	300,891	891,560	5,056,059
2000/01	1,940,633	1,002,016	202,813	49,506	419,390	61,963	448,663	277,178	10,394,512	14,796,674
2001/02	4,814,158	1,278,311	193,238	57,984	782,103	66,905	599,220	349,765	1,730,833	9,872,517
2002/03	5,531,092	1,298,731	207,856	67,035	1,885,313	76,198	521,886	290,359	4,134,115	14,012,585
2003/04	7,833,401	1,324,511	220,660	80,573	1,157,670	172,705	541,329	385,738	639,972	12,356,559
2004/05	8,565,377	1,367,937	202,728	106,684	1,242,588	63,333	451,109	589,130	4,217,222	16,806,108

(1) General and Capital Funds

Town Of Lauderdale-By-The-Sea

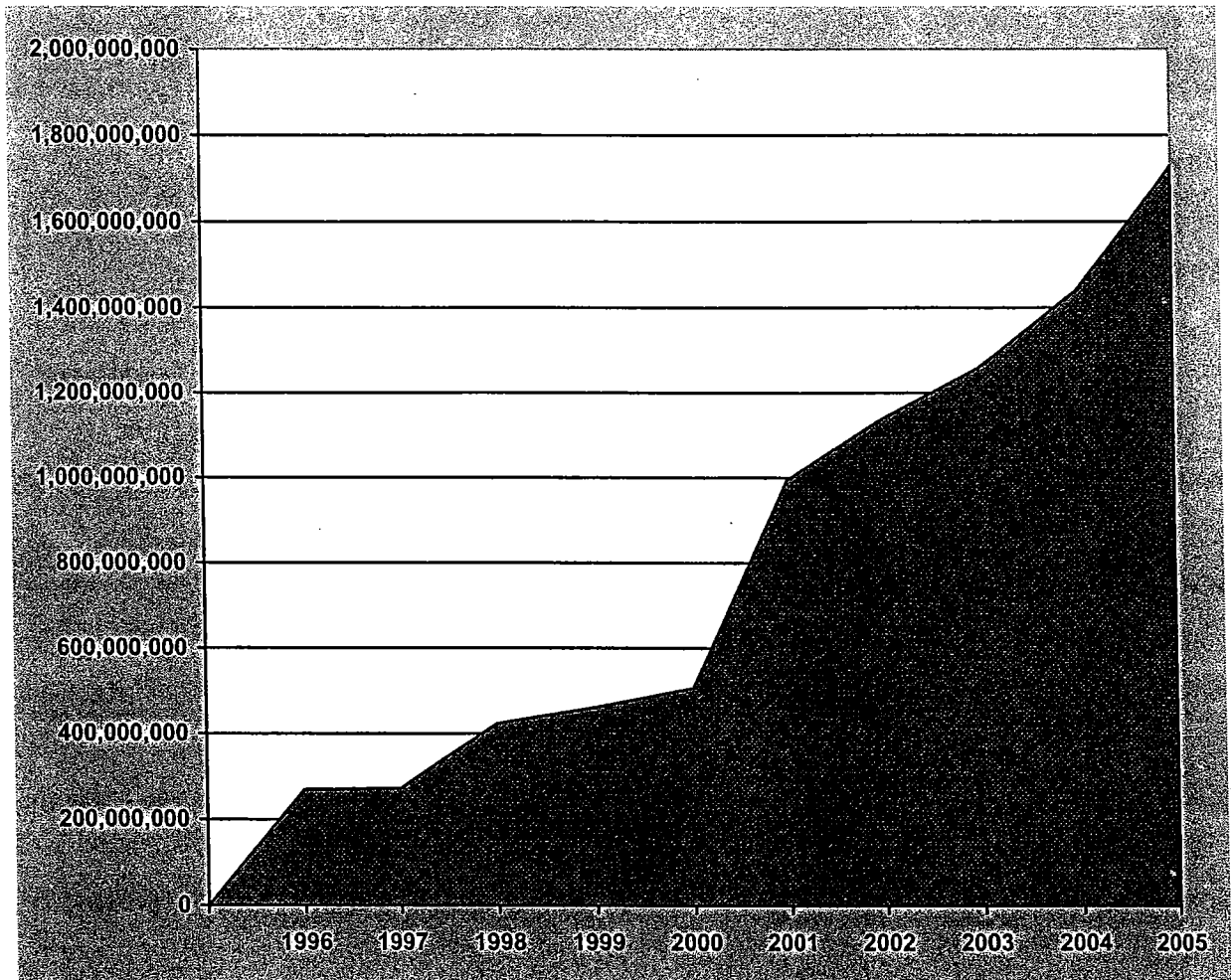
General Governmental Expenditures Source (1) Last Ten Fiscal Years

<u>FISCAL YEAR</u>	<u>GENERAL GOV'T</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>ROADS & STREETS</u>	<u>PARKS & RECREATION</u>	<u>TRANS-PORTATION</u>	<u>ECONOMIC DEVELOPMENT</u>	<u>DEBT SERVICES</u>	<u>TRANSFERS</u>	<u>TOTAL</u>
1995/96	875,153	1,337,344	563,426	403,822	39,304	128,661	-	-	-	3,347,710
1996/97	700,727	1,330,540	514,679	454,248	57,228	113,480	-	-	-	3,170,902
1997/98	880,851	1,403,443	32,151	401,530	105,863	136,468	17,926	-	565,427	3,543,659
1998/99	1,009,887	1,582,503	72,744	460,484	279,763	185,999	38,541	-	894,141	4,524,062
1999/00	1,130,491	1,616,340	122,138	501,324	184,103	164,706	-	9,840	504,998	4,233,940
2000/01	1,112,432	1,914,061	99,538	529,182	256,255	176,783	1,688	39,359	1,406,073	5,535,371
2001/02	1,706,365	3,075,025	180,894	1,241,722	333,788	229,013	63,610	1,294,246	2,124,818	10,249,481
2002/03	1,967,175	3,233,422	1,579,752	1,355,941	1,312,532	126,590	146,769	1,516,816	1,985,749	13,224,746
2003/04	1,784,233	5,744,749	408,512	2,669,386	434,143	222,955	73,585	1,399,292	1,199,889	13,936,744
2004/05	1,802,379	5,639,580	445,022	1,772,381	724,126	251,120	57,755	1,489,448	1,995,569	14,177,380

(1) General and Capital Funds

Town of Lauderdale-By-The-Sea

Gross Taxable Value Last Ten Fiscal Years



1996	-	\$269,794,963	2001	-	\$994,182,340
1997	-	\$271,533,306	2002	-	\$1,137,417,925
1998	-	\$423,314,782	2003	-	\$1,259,147,591
1999	-	\$461,691,590	2004	-	\$1,440,805,807
2000	-	\$507,646,781	2005	-	\$1,728,223,953

**Town of Lauderdale-By-The-Sea
Comparison Of Adopted Millage
Last Ten Fiscal Years**

Fiscal Year	Adopted Millage
1995-1996	4.9043
1996-1997	4.8500
1997-1998	3.8500
1998-1999	3.8500
1999-2000	3.8500
2000-2001	3.8500
2001-2002	4.7000
2002-2003	4.7000
2003-2004	4.7000
2004-2005	4.7000

**Town of Lauderdale-By-The-Sea
Comparison Of Debt Levied
Last Ten Fiscal Years**

Fiscal Year	Operating Millage	Debt Millage	Total Millage
1995-1996	4.9043	0.0000	4.9043
1996-1997	4.8500	0.0000	4.8500
1997-1998	3.8500	0.0000	3.8500
1998-1999	3.8500	0.0000	3.8500
1999-2000	3.8500	0.0000	3.8500
2000-2001	3.8500	0.0000	3.8500
2001-2002	4.7000	0.0000	4.7000
2002-2003	4.7000	0.0000	4.7000
2003-2004	4.7000	0.0000	4.7000
2004-2005	4.7000	0.0000	4.7000

**Town Lauderdale-By-The-Sea
Property Tax Rates (per \$1,000)
Direct and Overlapping Governments
Last Ten Fiscal Years**

Fiscal Year	Laud.-By- The-Sea	Broward County	State Special Districts				Hillsboro Inlet	Total
			Broward County Schools	Florida Inland Navigation	S. Florida Water Mgt.	North Broward Hospital		
1995/96	4.9043	8.1165	10.0366	0.0400	0.6470	2.4327	0.1142	26.2913
1996/97	4.8500	7.7524	9.9400	0.0380	0.6720	2.4200	0.1112	25.7836
1997/98	3.8500	7.8380	9.9745	0.0500	0.6970	2.4087	0.1071	24.9253
1998/99	3.8500	7.5710	9.7256	0.4700	0.6970	2.5000	0.1021	24.4927
1999/00	3.8500	7.5270	8.9553	0.0410	0.6970	2.4803	0.1036	23.6542
2000/01	3.8500	7.5250	8.5410	0.0410	0.6970	2.4803	0.1036	23.2379
2001/02	4.7000	7.3650	8.8825	0.0385	0.6970	2.4803	0.1170	24.2803
2002/03	4.7000	7.1880	8.4176	0.0385	0.6970	2.5000	0.2490	23.7901
2003/04	4.7000	7.0230	8.2695	0.0385	0.6970	2.4803	0.1845	23.3928
2004/05	4.7000	6.7830	8.0623	0.0385	0.6970	2.1746	0.1845	22.6399

Source: Broward County, Florida Property Appraiser

**Town Of Lauderdale-By-The-Sea
Proprietary Funds**

**Revenues & Expenditures Source
Last Ten Fiscal Years**

Revenues

FISCAL YEAR	CHARGES FOR SERVICES	INTEREST EARNINGS	MISCELLANEOUS REVENUES	OTHER FINANCE SOURCE	INTERFUND TRANSFER	TOTAL
1995/96	-	-	-	-	-	-
1996/97	-	-	-	-	-	-
1997/98	824,301	-	-	-	210,000	1,034,301
1998/99	889,609	-	-	-	496,000	1,385,609
1999/00	921,348	9,219	-	600,000	348,325	1,878,892
2000/01	1,178,406	43,786	-	-	1,261,561	2,483,753
2001/02	1,233,487	19,922	-	-	462,266	1,715,675
2002/03	1,436,362	13,375	-	-	525,801	1,975,538
2003/04	1,546,486	11,848	-	-	559,917	2,118,251
2004/05	1,463,596	35,984	-	-	453,645	1,953,225

Expenditures

FISCAL YEAR	DEBT SERVICES	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	INTERFUND TRANSFER	TOTAL
1995/96	-	-	-	-	-	-
1996/97	-	-	-	-	-	-
1997/98	-	-	662,171	-	120,000	782,171
1998/99	-	-	714,633	-	197,530	912,163
1999/00	19,679	-	647,865	-	467,470	1,135,014
2000/01	33,516	26,875	669,969	26,154	250,000	1,006,514
2001/02	30,554	35,853	982,835	-	-	1,049,242
2002/03	276,376	142,276	924,924	204,722	-	1,548,298
2003/04	375,615	84,664	940,536	130,471	-	1,531,286
2004/05	-	90,304	949,426	1,140,206	-	2,179,935

Includes Sewer, Stormwater & Parking Funds

**Town Of Lauderdale-By-The-Sea
Special Revenue Funds**

**Revenues & Expenditures Source
Last Ten Fiscal Years**

Revenues

FISCAL YEAR	FINES & FORFEITURES	INTEREST EARNINGS	TOTAL
1995/96	-	-	-
1996/97	-	-	-
1997/98	2,049	95	2,144
1998/99	3,980	38	4,018
1999/00	13,460	281	13,741
2000/01	8,788	366	9,154
2001/02	-	437	437
2002/03	300,585	1,798	302,383
2003/04	43,599	3,334	46,933
2004/05	-	8,248	8,248

Expenditures

FISCAL YEAR	OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL
1995/96	-	-	-
1996/97	-	-	-
1997/98	-	1,375	1,375
1998/99	-	-	-
1999/00	-	-	-
2000/01	-	-	-
2001/02	3,341	7,032	10,373
2002/03	1,500	-	1,500
2003/04	1,500	-	1,500
2004/05	-	20,500	20,500

Includes Police Law Training Trust & Law Enforcement Trust Funds

GLOSSARY

**** A ****

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

Accounting System – The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis – The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Ad Valorem Taxes - Property taxes are calculated on a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).

ADA – American Disability Act

Appropriation - The Town Commission's legal authorization for the Town to make expenditures and incur obligations for specific purposes. The amount and time when the appropriation may be expended is usually limited.

Assessed Valuation - The County Property Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.

**** B ****

Broward County (BC) - The administrative district of Lauderdale By The Sea .

Budget - A statement of the Town's financial position for a specific period of time (fiscal year) based on estimates of expenditures during the period and proposals for financing them. Also, the amount of money available, required, or assigned for a particular purpose.

Budget Amendment – The process by which unanticipated changes in revenue or expenditures are made part of the budget, thereby amending it. These changes may be between Funds or Departments and require final approval by resolution and of the Town Commission.

Budgetary Control – The control or management of a government or enterprise fund in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available resources.

Budget Message – A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

Budget Re-appropriation – The process of bringing forward unspent dollars from the previous fiscal year budget to the current approved budget.

**** C ****

Capital Improvement Fund (CIP) – The Capital Improvement Fund is used to account for capital improvement expenditures not included in the General Fund and budgeted as part of the five-year capital improvement program.

Capital Outlays - Outlays for the acquisition of or addition to fixed assets, which are durable in nature and cost at least \$700. Such outlays are charged as expenditures through an individual department's operating budget.

Capital Projects - Any program, project, or purchases with a useful life span of 5 years and a cost of at least \$10,000; or major maintenance and repair items with a useful life span of five years.

Carryforward - Fund balances that are "carried forward" into the next fiscal year.

COLA– Cost Of Living Allowance

Comprehensive Plan - A method to utilize and strengthen the existing role, processes and powers of local governments to establish and implement comprehensive planning programs which guide and control future development.

Contingency - An appropriated budgetary reserve set aside for emergency or unanticipated expenditures.

Consumer Price Index (CPI) – A measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.

**** D ****

Debt – Funds owed as a result of borrowing.

Debt Service – The payment of principal and interest on borrowed funds, such as bonds or promissory notes.

Department – A major unit of operation in the Town, which indicates overall an operation or, group of related operations within a functional area.

Depreciation – The portion of the cost of a fixed asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such

asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**** E ****

Encumbrances - Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

Enterprise Fund – Fund established to account for operations financed and operated in a manner similar to a private business enterprise.

Estimated Revenues - Projections of funds to be received during the fiscal year.

Expenditures – The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service.

**** F ****

Fiscal Year (FY) - The 12-month period to which the annual budget applies. The Town's fiscal year begins October 1 and ends September 30.

Franchise Fees - Fees levied by the Town in return for granting a privilege, which permits the continual use of public property such as Town streets, and usually involves the elements of monopoly and regulation.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - Fund equity for governmental and trust funds which reflect the accumulated excess of revenues and other financing sources over expenditures and other uses for general governmental functions.

**** G ****

GAAP - Generally Accepted Accounting Principles.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statement of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define

accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement of the application of GAAP to state and local governments are Governmental Accounting Standards Board (GASB) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grant – A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, park development), but it is sometimes also for general purposes.

**** I ****

Intergovernmental Revenues - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**** M ****

Millage Rate - One mill equals \$1.00 of tax for each \$1,000 of property value. The millage rate is the total number of mills of tax assessed against this value.

Modified Accrual Basis – The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available to finance expenditures of the current period” “Available” means collectible in the current period or soon enough thereafter to be used to pay

liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**** O ****

Operating Budget – The portion of the budget that pertains to daily operations, which provide basic governmental services.

Ordinance – A formal legislative enactment by the Town Commission, barring conflict with higher law, having the full force and effect of law within the Town.

**** P ****

Personal Services - Salaries, wages, and employee benefits expenditures.

Proprietary Fund Types – Sometimes referred to as income determination or commercial-type funds, the classifications used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**** R ****

Revenue – Revenues are defined as an increase in the governmental units' current financial resources.

Revised Budget - A department's or funds authorized budget as modified by Commission action, through appropriation transfers from contingency, or transfers from or to another department or fund.

RFP – Request For Proposal

Rollback Rate - The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.

Roll-Up Costs - The full year's financial commitments made in the prior year.

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SBA – State Board Administration

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Stormwater Utility Fund – The Stormwater Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Stormwater System.

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Transfers In/Out (Interfund Transfers) - Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit. Thus, they are budgeted and accounted for separately from other revenues and expenditures as other financing sources or uses.

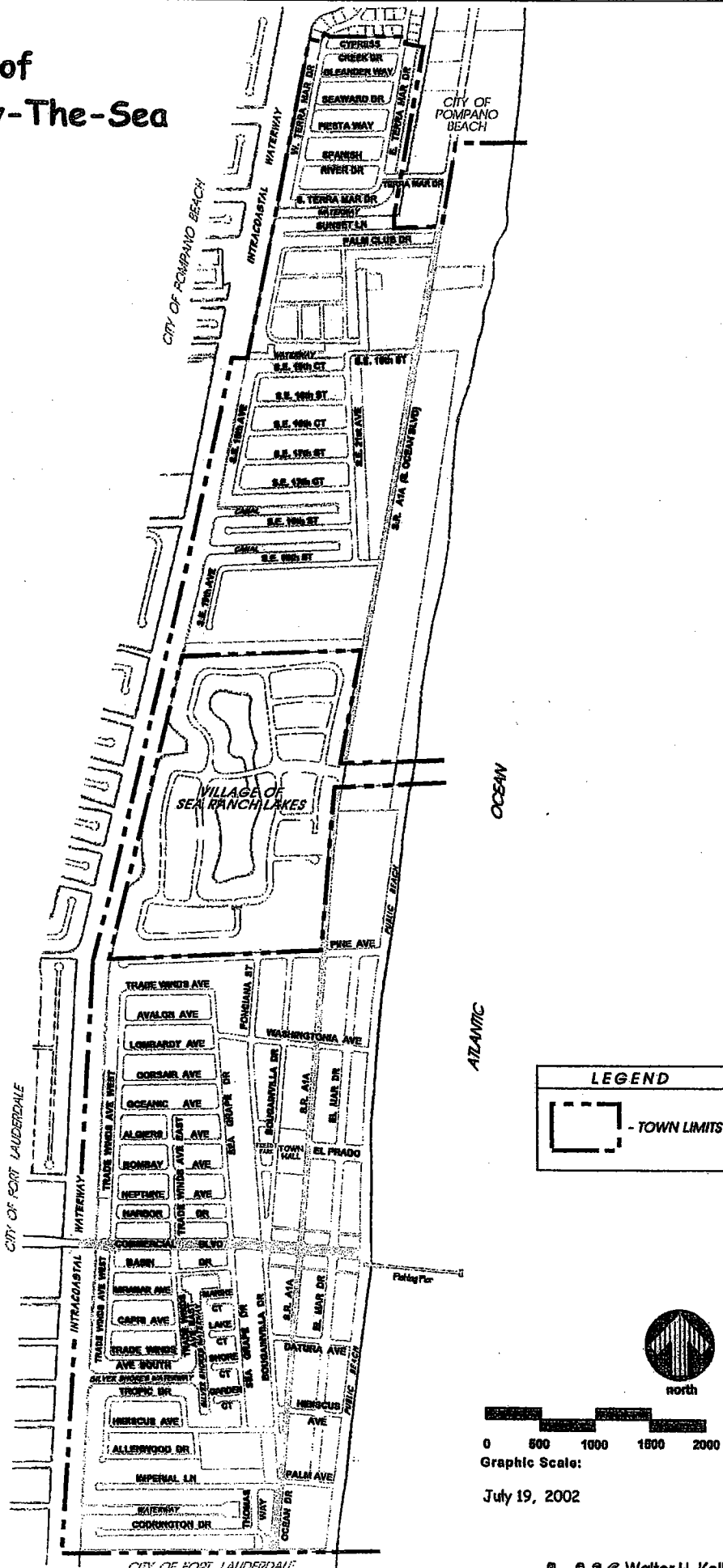
TRIM - Truth In Millage Act

Truth in Millage Act (TRIM) - The tax rate adopted in the first public hearing of a taxing authority. Under state law, the agency may reduce, but not increase, the millage during the final budget hearing without extensive re-advertising and property owners notified.

**** U ****

Utility Taxes - Municipal charges levied by the Town on every purchase of a public utility service (electric, natural gas and phone) within its corporate limits.

**Town of
Lauderdale-By-The-Sea**





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